

Mail Stop 3561

December 13, 2006

Via Fax & U.S. Mail

Mr. Fred Bauer, Chief Executive Officer  
Gentex Corporation  
600 N. Centennial Street  
Zeeland, Michigan 49464

**Re: Gentex Corporation  
Form 10-K for the year ended December 31, 2005  
Filed February 21, 2006  
File No. 000-10235**

Dear Mr. Bauer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief