



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

October 15, 2009

Mr. Roy W. Templin  
Executive Vice President and Chief Financial Officer  
Whirlpool Corporation  
2000 M-63  
Benton Harbor, MI 49022-2692

**Whirlpool Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed February 19, 2009**  
**File No. 1-3932**

Dear Mr. Templin:

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

Sincerely,

Larry Spigel  
Assistant Director