



DIVISION OF
CORPORATION FINANCE

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

May 6, 2015

Mr. Larry M. Venturelli
Executive Vice President and
Chief Financial Officer
Whirlpool Corporation
2000 North M-63
Benton Harbor, MI 49022

Re: Whirlpool Corporation
Form 10-K for Fiscal Year Ended December 31, 2014
Filed February 26, 2015
File No. 001-03932

Dear Mr. Venturelli

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Notes to Financial Statements

Note 2. Acquisitions

Indesit Company, S.p.A., page 45

1. Please provide us your tests of significance for your acquisition of Indesit Company S.p.A., prepared pursuant to Rules 3-05 and 1-02(w) of Regulation S-X.

Note 11. Income Taxes, pages 62 and 63

2. Please disclose your policy on classification of interest and penalties associated with uncertain tax positions per ASC 740-10-50-19 and ASC 740-10-45-25, and advise us.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of

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1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Robert Shapiro, Staff Accountant, at (202) 551-3273 or Robert S. Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Justin Kisner, Attorney-Advisor, at (202) 551-3788 or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel
Assistant Director