



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 29, 2016

James Peters  
Executive Vice President and Chief Financial Officer  
Whirlpool Corporation  
2000 North M-63,  
Benton Harbor, MI 49022

**Re: Whirlpool Corporation**  
**Form 8-K Dated July 22, 2016**  
**File No. 1-03932**

Dear Mr. Peters:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Larry Spiegel  
Assistant Director  
AD Office 11 – Telecommunications