



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2021

James W. Peters  
Chief Financial Officer  
WHIRLPOOL CORP /DE/  
2000 North M-63  
Benton Harbor, MI 49022

**Re: WHIRLPOOL CORP /DE/  
Form 10-K for the Year Ended December 31, 2020  
Filed February 11, 2021  
File No. 001-03932**

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,

Division of Corporation Finance  
Office of Manufacturing