



DIVISION OF
CORPORATION FINANCE

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

May 22, 2013

Via E-Mail

Mr. Bradley S. Powell
Chief Executive Officer
Expeditors International of Washington, Inc.
1015 Third Avenue
12th Floor
Seattle, WA 98104

**Re: Expeditors International of Washington, Inc.
Form 10-K for the year ended December 31, 2012
Filed February 27, 2013
File No. 000-13468**

Dear Mr. Powell:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Linda Cvrkel

Linda Cvrkel
Branch Chief