

Mail Stop 3561

April 20, 2007

Michael Casey  
Executive Vice President and Chief Financial Officer  
Starbucks Corporation  
2401 Utah Avenue South  
Seattle, WA 98134

**Re: Starbucks Corporation**  
**File No. 0-20322**  
**Form 10-K: For the Fiscal Year Ended October 1, 2006**

Dear Mr. Casey:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief