



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2020

Patrick Grismer  
Executive Vice President and Chief Financial Officer  
Starbucks Corporation  
2401 Utah Avenue South  
Seattle, Washington 98134

**Re: Starbucks Corporation**  
**Form 10-K for the Fiscal Year Ended September 29, 2019**  
**Filed November 15, 2019**  
**File No. 000-20322**

Dear Mr. Grismer:

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 Trade & Services