



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

December 1, 2011

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP
RMueller@gibsondunn.com

Re: Starbucks Corporation
Incoming letter dated November 2, 2011

Dear Mr. Mueller:

This is in response to your letter dated November 2, 2011 concerning the shareholder proposal submitted to Starbucks by James McRitchie. We also have received a letter on the proponent's behalf dated November 11, 2011. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Jonathan A. Ingram
Deputy Chief Counsel

Enclosure

cc: John Chevedden

*** FISMA & OMB Memorandum M-07-16 ***

December 1, 2011

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Starbucks Corporation
Incoming letter dated November 2, 2011

The proposal requests that the board take the steps necessary so that each shareholder voting requirement in Starbucks' charter and bylaws that calls for a greater than simple majority vote be changed to require a majority of the votes cast for and against the proposal, or a simple majority in compliance with applicable laws.

There appears to be some basis for your view that Starbucks may exclude the proposal under rule 14a-8(i)(10). In this regard, we note your representation that Starbucks' Restated Articles of Incorporation and Amended and Restated Bylaws do not contain any shareholder voting requirements that call for greater than a majority of votes cast for and against a proposal. Accordingly, we will not recommend enforcement action to the Commission if Starbucks omits the proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

Carmen Moncada-Terry
Special Counsel

**DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS**

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the Company in support of its intention to exclude the proposals from the Company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes administered by the Commission, including argument as to whether or not activities proposed to be taken would be violative of the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversary procedure.

It is important to note that the staff's and Commission's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly a discretionary determination not to recommend or take Commission enforcement action, does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the management omit the proposal from the company's proxy material.

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

November 11, 2011

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

1 Rule 14a-8 Proposal
Starbucks Corporation (SBUX)
Simple Majority Vote Topic
James McRitchie

Ladies and Gentlemen:

This responds to the November 2, 2011 company request to avoid this established rule 14a-8 proposal.

Attached is the page from the company bylaws which show a "two-thirds" supermajority vote requirement that applies to the directors.

Company directors are also shareholders. According to the attached Corporate Library Board Analyst report pages for the company, 100% of directors with 2-years tenure own stock. Additionally the company has formal direct equity holding requirement.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2012 proxy.

Sincerely,


John Chevedden

cc: James McRitchie
Paula E. Boggs <pboggs@starbucks.com>

November 2, 2011

Client: C 88927-00008

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *Starbucks Corporation*
Shareholder Proposal of James McRitchie
Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Starbucks Corporation (the “Company”), intends to omit from its proxy statement and form of proxy for its 2012 Annual Meeting of Shareholders (collectively, the “2012 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof received from James McRitchie (the “Proponent”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2012 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
November 2, 2011
Page 2

THE PROPOSAL

The Proposal states:

RESOLVED, Shareholders request that our board take the steps necessary so that each shareholder voting requirement in our charter and bylaws that calls for a greater than simple majority vote be changed to require a majority of the votes cast for and against the proposal in compliance with applicable laws.

A copy of the Proposal, as well as related correspondence with the Proponent, is attached to this letter as Exhibit A.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2012 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has already substantially implemented the Proposal.

ANALYSIS

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. The Commission stated in 1976 that the predecessor to Rule 14a-8(i)(10) was “designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” Exchange Act Release No. 12598 (July 7, 1976). The Staff has noted that “a determination that the company has substantially implemented the proposal depends upon whether [the company’s] particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Texaco, Inc.* (avail. Mar. 28, 1991). In other words, substantial implementation under Rule 14a-8(i)(10) requires a company’s actions to have satisfactorily addressed both the proposal’s underlying concerns and its essential objective. *See, e.g., Exelon Corp.* (avail. Feb. 26, 2010); *Anheuser-Busch Companies, Inc.* (avail. Jan. 17, 2007); *ConAgra Foods, Inc.* (avail. Jul. 3, 2006); *Johnson & Johnson* (avail. Feb. 17, 2006); *Talbots Inc.* (avail. Apr. 5, 2002); *Masco Corp.* (avail. Mar. 29, 1999). Further, when a company can demonstrate that it has already taken actions to address each element of a shareholder proposal, the Staff has concurred that the proposal has been “substantially implemented.” *See, e.g., Exxon Mobil Corp. (Burt)* (avail. Mar. 23, 2009); *Exxon Mobil Corp.* (avail. Jan. 24, 2001); *The Gap, Inc.* (avail. Mar. 8, 1996).

The Company’s Restated Articles of Incorporation (the “Articles”) and Amended and Restated Bylaws (the “Bylaws”) do not contain any shareholder voting requirements that call for greater than a majority of votes cast for and against a proposal (a “simple majority vote”). In this regard, the Articles do not contain any shareholder voting requirements. In addition,

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
November 2, 2011
Page 3

none of the three provisions in the Bylaws setting forth shareholder voting requirements call for greater than a simple majority vote. Specifically, Article I Section 1.6(b) of the Bylaws states that unless otherwise provided, shareholder “action on a matter is approved by a voting group if the votes cast within the voting group favoring the action exceed the votes cast within the voting group opposing the action.” Article II Section 2.1(d) of the Bylaws provides that “a nominee for director shall be elected if the votes cast for such nominee’s election exceed the votes cast against such nominee’s election.” Finally, Article II Section 2.4 of the Bylaws provides that a director may be removed “only if the number of votes cast to remove the director exceeds the number of votes cast not to remove the director.” Notably, the provision specifically identified by the Proponent in his statements in support of the Proposal relates to a *director* voting requirement found in Article X of the Bylaws and has nothing to do with *shareholder* voting requirements, which are the subject of the Proposal. Accordingly, no useful purpose would be served by including the Proposal in the 2012 Proxy Materials, as the essential objective that is the subject matter of the Proposal has been fully achieved.

The Staff has found consistently that similar proposals calling for the elimination of charter or bylaw provisions requiring “a greater than simple majority vote” for shareholder action are excludable under Rule 14a-8(i)(10) where a company’s governing documents do not contain any supermajority shareholder voting requirements. For example, in *Sempra Energy* (avail. Mar. 5, 2010), the Staff concurred that a proposal requesting that “each shareholder voting requirement in our charter and bylaws, that calls for a greater than simple majority vote, be changed to a majority of the votes cast for and against the proposal” was substantially implemented when the company had previously amended its charter and bylaws to eliminate all shareholder voting provisions that required greater than a simple majority vote for certain shareholder actions. *See also Celgene Corp.* (avail. Apr. 5, 2010); *Ensco International plc* (avail. Mar. 18, 2010); *Express Scripts, Inc.* (avail. Jan. 28, 2010); *MDU Resources Group, Inc.* (avail. Jan. 16, 2010) (in each case, concurring with the exclusion of a proposal identical to the Proposal as substantially implemented under Rule 14a-8(i)(10) where the company’s charter or bylaws did not (or as a result of pending amendments, would not) contain shareholder voting requirements that call for a greater than simple majority vote). Here, as the Staff recognized in *Sempra Energy*, *Celgene Corp.*, *Ensco International plc*, *Express Scripts, Inc.* and *MDU Resources Group, Inc.*, the Company has no provisions in its Articles or Bylaws requiring a greater than simple majority vote for shareholder action. Thus, consistent with this precedent, the Company has substantially implemented the Proposal.

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
November 2, 2011
Page 4

CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2012 Proxy Materials.

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to me at shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671 or Sophie Hager Hume, the Company's vice president, assistant general counsel and assistant secretary, at (206) 318-6195.

Sincerely,



Ronald O. Mueller

Enclosure(s)

cc: Sophie Hager Hume, Starbucks Corporation
John Chevedden
James McRitchie

EXHIBIT A

James McRitchie

*** FISMA & OMB Memorandum M-07-16 ***

Mr. Howard Schultz
Chairman of the Board
Starbucks Corporation (SBUX)
2401 Utah Ave S
Seattle WA 98134
PH: 206 447-1575

Dear Mr. Schultz,

I purchased stock in our company because I believed our company had greater potential. I submit my attached Rule 14a-8 proposal in support of the long-term performance of our company. My proposal is for the next annual shareholder meeting. I intend to meet Rule 14a-8 requirements including the continuous ownership of the required stock value until after the date of the respective shareholder meeting. My submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication. This is my proxy for John Chevedden and/or his designee to forward this Rule 14a-8 proposal to the company and to act on my behalf regarding this Rule 14a-8 proposal, and/or modification of it, for the forthcoming shareholder meeting before, during and after the forthcoming shareholder meeting. Please direct all future communications regarding my rule 14a-8 proposal to John Chevedden

*** FISMA & OMB Memorandum M-07-16 ***

to facilitate prompt and verifiable communications. Please identify this proposal as my proposal exclusively.

This letter does not cover proposals that are not rule 14a-8 proposals. This letter does not grant the power to vote.

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of my proposal promptly by email to James.McRitchie@corp.gov

FISMA & OMB Memorandum M-07-16 ***

Sincerely,



9/28/2011

James McRitchie

Date

Publisher of the Corporate Governance site at CorpGov.net since 1995

cc: Paula E. Boggs
Corporate Secretary

[SBUX: Rule 14a-8 Proposal, October 4, 2011]

3* – Adopt Simple Majority Vote

RESOLVED, Shareholders request that our board take the steps necessary so that each shareholder voting requirement in our charter and bylaws that calls for a greater than simple majority vote be changed to require a majority of the votes cast for and against the proposal, or a simple majority in compliance with applicable laws.

Corporate governance procedures and practices, and the level of accountability they impose, are closely related to financial performance. Shareowners are willing to pay a premium for shares of corporations that have excellent corporate governance. Supermajority voting requirements have been found to be one of six entrenching mechanisms that are negatively related to company performance. See “What Matters in Corporate Governance?” Lucien Bebchuk, Alma Cohen & Allen Ferrell, Harvard Law School, Discussion Paper No. 491 (09/2004, revised 03/2005).

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy, McGraw-Hill and Macy’s. The proponents of these proposals included William Steiner, James McRitchie and Ray T. Chevedden.

If our Company were to remove required supermajority, it would be a strong statement that our Company is committed to good corporate governance and its long-term financial performance.

The merit of this Simple Majority Vote proposal should also be considered in the context of the need for additional improvement in our company’s 2011 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm rated our company “D” with “High Governance Risk,” and “Very High Concern” in Executive Pay – \$25 million for our CEO Howard Schultz.

The Corporate Library said that after realizing more than \$26 million on the exercise of options in 2009, Mr. Schultz realized nearly \$25 million in 2010. Mr. Schultz had 10 million exercisable and unexercisable options valued at \$105 million. Considering that these options were not tied to performance-contingent criteria of any kind and that Mr. Schultz owned more than 4% of company stock, these executive pay methods were less than optimal. No long-term executive pay equity was tied to long-term growth and our executives were paid twice for achieving the same performance metric.

Myron Ullman, our Lead Director and on our Executive Pay Committee, was designated a “Flagged Director” [Problem Director] due to his involvement with the troubled Global Crossing board. Plus we did not have an independent board chairman.

We had a bylaw that unfortunately states: “These bylaws may be altered, amended or repealed, and new bylaws may be adopted, by the Board of Directors only upon a vote of two-thirds of the Board of Directors.”

Please encourage our board to respond positively to this proposal to initiate the improved governance we deserve: **Adopt Simple Majority Vote – Yes on 3.***

Notes:

James McRitchie, *** FISMA & OMB Memorandum M-07-16 *** sponsored this proposal.

Please note that the title of the proposal is part of the proposal.

*Number to be assigned by the company.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

Stock will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email. FISMA & OMB Memorandum M-07-16.***



October 4, 2011

Myra K Young & James Mcritchie

*** FISMA & OMB Memorandum M-07-16 ***

Re: TD AMERITRADE account ending in ~~Memorandum M-07-16~~ ***

Dear Myra K Young & James Mcritchie,

Thank you for allowing me to assist you today. Pursuant to your request, this letter is to confirm that you have continuously held no less than 100 shares of the security SBUX - STARBUCKS CORPORATION in this TD Ameritrade account ending ~~Memorandum M-07-16~~ since August 6, 2007.

If you have any further questions, please contact 800-669-3900 to speak with a TD AMERITRADE Client Services representative, or e-mail us at clientservices@tdameritrade.com. We are available 24 hours a day, seven days a week.

Sincerely,

Trevor Lieberth
Research & Resolution
TD AMERITRADE

This information is furnished as part of a general information service and TD AMERITRADE shall not be liable for any damages arising out of any inaccuracy in the information. Because this information may differ from your TD AMERITRADE monthly statement, you should rely only on the TD AMERITRADE monthly statement as the official record of your TD AMERITRADE account.

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November 2, 2011

Client: C 88927-00008

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *Starbucks Corporation*
Shareholder Proposal of James McRitchie
Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Starbucks Corporation (the “Company”), intends to omit from its proxy statement and form of proxy for its 2012 Annual Meeting of Shareholders (collectively, the “2012 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof received from James McRitchie (the “Proponent”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2012 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
November 2, 2011
Page 2

THE PROPOSAL

The Proposal states:

RESOLVED, Shareholders request that our board take the steps necessary so that each shareholder voting requirement in our charter and bylaws that calls for a greater than simple majority vote be changed to require a majority of the votes cast for and against the proposal in compliance with applicable laws.

A copy of the Proposal, as well as related correspondence with the Proponent, is attached to this letter as Exhibit A.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2012 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has already substantially implemented the Proposal.

ANALYSIS

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. The Commission stated in 1976 that the predecessor to Rule 14a-8(i)(10) was “designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” Exchange Act Release No. 12598 (July 7, 1976). The Staff has noted that “a determination that the company has substantially implemented the proposal depends upon whether [the company’s] particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Texaco, Inc.* (avail. Mar. 28, 1991). In other words, substantial implementation under Rule 14a-8(i)(10) requires a company’s actions to have satisfactorily addressed both the proposal’s underlying concerns and its essential objective. *See, e.g., Exelon Corp.* (avail. Feb. 26, 2010); *Anheuser-Busch Companies, Inc.* (avail. Jan. 17, 2007); *ConAgra Foods, Inc.* (avail. Jul. 3, 2006); *Johnson & Johnson* (avail. Feb. 17, 2006); *Talbots Inc.* (avail. Apr. 5, 2002); *Masco Corp.* (avail. Mar. 29, 1999). Further, when a company can demonstrate that it has already taken actions to address each element of a shareholder proposal, the Staff has concurred that the proposal has been “substantially implemented.” *See, e.g., Exxon Mobil Corp. (Burt)* (avail. Mar. 23, 2009); *Exxon Mobil Corp.* (avail. Jan. 24, 2001); *The Gap, Inc.* (avail. Mar. 8, 1996).

The Company’s Restated Articles of Incorporation (the “Articles”) and Amended and Restated Bylaws (the “Bylaws”) do not contain any shareholder voting requirements that call for greater than a majority of votes cast for and against a proposal (a “simple majority vote”). In this regard, the Articles do not contain any shareholder voting requirements. In addition,

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
November 2, 2011
Page 3

none of the three provisions in the Bylaws setting forth shareholder voting requirements call for greater than a simple majority vote. Specifically, Article I Section 1.6(b) of the Bylaws states that unless otherwise provided, shareholder “action on a matter is approved by a voting group if the votes cast within the voting group favoring the action exceed the votes cast within the voting group opposing the action.” Article II Section 2.1(d) of the Bylaws provides that “a nominee for director shall be elected if the votes cast for such nominee’s election exceed the votes cast against such nominee’s election.” Finally, Article II Section 2.4 of the Bylaws provides that a director may be removed “only if the number of votes cast to remove the director exceeds the number of votes cast not to remove the director.” Notably, the provision specifically identified by the Proponent in his statements in support of the Proposal relates to a *director* voting requirement found in Article X of the Bylaws and has nothing to do with *shareholder* voting requirements, which are the subject of the Proposal. Accordingly, no useful purpose would be served by including the Proposal in the 2012 Proxy Materials, as the essential objective that is the subject matter of the Proposal has been fully achieved.

The Staff has found consistently that similar proposals calling for the elimination of charter or bylaw provisions requiring “a greater than simple majority vote” for shareholder action are excludable under Rule 14a-8(i)(10) where a company’s governing documents do not contain any supermajority shareholder voting requirements. For example, in *Sempra Energy* (avail. Mar. 5, 2010), the Staff concurred that a proposal requesting that “each shareholder voting requirement in our charter and bylaws, that calls for a greater than simple majority vote, be changed to a majority of the votes cast for and against the proposal” was substantially implemented when the company had previously amended its charter and bylaws to eliminate all shareholder voting provisions that required greater than a simple majority vote for certain shareholder actions. *See also Celgene Corp.* (avail. Apr. 5, 2010); *Ensco International plc* (avail. Mar. 18, 2010); *Express Scripts, Inc.* (avail. Jan. 28, 2010); *MDU Resources Group, Inc.* (avail. Jan. 16, 2010) (in each case, concurring with the exclusion of a proposal identical to the Proposal as substantially implemented under Rule 14a-8(i)(10) where the company’s charter or bylaws did not (or as a result of pending amendments, would not) contain shareholder voting requirements that call for a greater than simple majority vote). Here, as the Staff recognized in *Sempra Energy*, *Celgene Corp.*, *Ensco International plc*, *Express Scripts, Inc.* and *MDU Resources Group, Inc.*, the Company has no provisions in its Articles or Bylaws requiring a greater than simple majority vote for shareholder action. Thus, consistent with this precedent, the Company has substantially implemented the Proposal.

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
November 2, 2011
Page 4

CONCLUSION

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We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to me at shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671 or Sophie Hager Hume, the Company's vice president, assistant general counsel and assistant secretary, at (206) 318-6195.

Sincerely,



Ronald O. Mueller

Enclosure(s)

cc: Sophie Hager Hume, Starbucks Corporation
John Chevedden
James McRitchie

EXHIBIT A

James McRitchie

*** FISMA & OMB Memorandum M-07-16 ***

Mr. Howard Schultz
Chairman of the Board
Starbucks Corporation (SBUX)
2401 Utah Ave S
Seattle WA 98134
PH: 206 447-1575

Dear Mr. Schultz,

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*** FISMA & OMB Memorandum M-07-16 ***

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FISMA & OMB Memorandum M-07-16 ***

Sincerely,



9/28/2011

James McRitchie

Date

Publisher of the Corporate Governance site at CorpGov.net since 1995

cc: Paula E. Boggs
Corporate Secretary

[SBUX: Rule 14a-8 Proposal, October 4, 2011]

3* – Adopt Simple Majority Vote

RESOLVED, Shareholders request that our board take the steps necessary so that each shareholder voting requirement in our charter and bylaws that calls for a greater than simple majority vote be changed to require a majority of the votes cast for and against the proposal, or a simple majority in compliance with applicable laws.

Corporate governance procedures and practices, and the level of accountability they impose, are closely related to financial performance. Shareowners are willing to pay a premium for shares of corporations that have excellent corporate governance. Supermajority voting requirements have been found to be one of six entrenching mechanisms that are negatively related to company performance. See “What Matters in Corporate Governance?” Lucien Bebchuk, Alma Cohen & Allen Ferrell, Harvard Law School, Discussion Paper No. 491 (09/2004, revised 03/2005).

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Please encourage our board to respond positively to this proposal to initiate the improved governance we deserve: **Adopt Simple Majority Vote – Yes on 3.***

Notes:

James McRitchie, *** FISMA & OMB Memorandum M-07-16 *** sponsored this proposal.

Please note that the title of the proposal is part of the proposal.

*Number to be assigned by the company.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

Stock will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email. FISMA & OMB Memorandum M-07-16.***



October 4, 2011

Myra K Young & James Mcritchie

*** FISMA & OMB Memorandum M-07-16 ***

Re: TD AMERITRADE account ending in ~~Memorandum M-07-16~~ ***

Dear Myra K Young & James Mcritchie,

Thank you for allowing me to assist you today. Pursuant to your request, this letter is to confirm that you have continuously held no less than 100 shares of the security SBUX - STARBUCKS CORPORATION in this TD Ameritrade account ending ~~Memorandum M-07-16~~ since August 6, 2007.

If you have any further questions, please contact 800-669-3900 to speak with a TD AMERITRADE Client Services representative, or e-mail us at clientservices@tdameritrade.com. We are available 24 hours a day, seven days a week.

Sincerely,

Trevor Lieberth
Research & Resolution
TD AMERITRADE

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