



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2018

James Peters  
Executive Vice President and Chief Financial Officer  
Whirlpool Corporation  
2000 North M-63,  
Benton, MI 49022-2692

**Re: Whirlpool Corporation**  
**Form 10-Q for the Quarterly Period Ended March 31, 2018**  
**Filed April 24, 2018**  
**File No. 001-03932**

Dear Mr. Peters:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. Please comply with the following comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the Quarterly Period Ended March 31, 2018

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1. We note your statement that "Whirlpool Corporation delivered ongoing EBIT improvement and record first-quarter ongoing earnings per share." You also made a similar statement on page 21 of your Form 10-K which reads in part that "Whirlpool Corporation delivered ... the second highest year ever in terms of ongoing earnings per share in 2017." In future filings, if you make reference to a non-GAAP measure, please also cite the most comparable GAAP measure with equal or greater prominence. Refer to Q&A 102.10 of the CD&I on Non-GAAP Financial Measures (April 4, 2018).

In closing, 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

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absence of action by the staff.

You may contact Kathryn Jacobson, Senior Staff Accountant at (202) 551-3365 or Robert Littlepage, Accountant Branch Chief at (202) 551-3361 with any questions.

Division of Corporation Finance  
Office of Telecommunications