



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2024

James W. Peters  
Chief Financial Officer  
WHIRLPOOL CORP /DE/  
2000 North M-63  
Benton Harbor, MI 49022

**Re: WHIRLPOOL CORP /DE/  
Form 10-K for the Fiscal Year Ended December 31, 2023  
Filed February 14, 2024  
File No. 001-03932**

Dear James W. Peters:

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 Manufacturing