

Mail Stop 3561

April 4, 2007

By Facsimile and U.S. Mail

Mr. James D. Sinegal
President and Chief Executive Officer
Costco Wholesale Corporation
999 Lake Drive
Issaquah, Washington 98027

**Re: Costco Wholesale Corporation
Form 10-K for the Fiscal Year Ended September 3, 2006
Filed November 17, 2006
File No. 0-20355**

Dear Mr. Sinegal:

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

Sincerely,

Michael Moran
Accounting Branch Chief