



2000 N. M-63 • BENTON HARBOR, MI 49022-2692  
269-923-3822

DANIEL F. HOPP  
SENIOR VICE PRESIDENT,  
CORPORATE AFFAIRS, GENERAL COUNSEL  
AND SECRETARY

October 2, 2007

Ms. Nancy M. Morris  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-1090

Re: **Shareholder Proposals Relating to the Election of Directors (File No. S7-17-07); Shareholder Proposals (File No. S7-16-07)**

Dear Ms. Morris:

On behalf of Whirlpool Corporation, we are pleased to submit the following comments with respect to the Securities and Exchange Commission's (the "SEC") proposed changes to Rule 14a-8 of the Securities Exchange Act of 1934. We write in **support** of the proposal in Release No. 34-56161 (confirming a company's ability to exclude shareholder proposals on proxy statement access for board nominations) and in **opposition** of the proposal in Release No. 34-56160 (providing certain shareholders with the ability to have proxy access for proposals mandating bylaw changes relating to shareholder nominations of directors).

We can see little justification or rationale for proposal No. 34-56160, which would seem only to encourage election contests and allow special interest groups to further their own activist agendas without conferring any real benefit. Furthermore, the implementation and application of proposal No. 34-56160 raises various complexities and questions that will take considerable time, effort and cost to sort out ... all for questionable benefit to the vast majority of shareholders.

Existing mechanisms already provide appropriate means for shareholders to propose alternate directors without imposing unreasonable burdens and requirements. The internet and other mass communication vehicles exist to permit shareholders to express their views on Board/Company performance and most companies' corporate governance policies have procedures for all shareholders (not just special interest groups) to suggest alternative Directors.

For these reasons, we oppose proposal No. 34-56160 and support proposal No. 34-56161.

Sincerely,

A handwritten signature in black ink that reads "Daniel F. Hopp".

Daniel F. Hopp

DFH/lj