

April 28, 2022

Richard Galanti
Executive Vice President and Chief Financial Officer
Costco Wholesale Corporation
999 Lake Drive
Issaquah, WA 98027

Corporation

Fiscal Year Ended August 29, 2021

2021

Re: Costco Wholesale

Form 10-K for the

Filed October 6,

File No. 000-20355

Dear Mr. Galanti:

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 Trade & Services