



<b>Company:</b>	COSTCO WHOLESALE CORP /NEW
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Writer's Direct Number: (425) 313-8203  
Fax: (425) 313-6593

April 22, 2022

BY EDGAR

Robert Shapiro and Theresa Brilliant  
Division of Corporation Finance  
Office of Trade & Services  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

Re: Costco Wholesale Corporation -- Form 10-K for the Fiscal Year Ended August 29, 2021, filed  
October 6, 2021 -- File No. 000-20355

Dear Mr. Shapiro and Ms. Brilliant:

In response to your letter of April 18, 2022 (the "Letter"), please see the discussion below, which corresponds to the paragraph in your letter.

Form 10-K for the Fiscal Year Ended August 29, 2021  
Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations  
Net Sales, page 25

*We note per page 23 of your Form 10-K that the inflationary impact to net sales and gross margin is influenced in part by your merchandising and pricing strategies in response to cost increases. We note discussion of these strategies in your Q4 2021, Q1 2022 and Q2 2022 Earnings calls. Please explain and discuss these strategies, similar to the discussion in your earnings calls, as deemed appropriate, in future filings. Refer to Item 303(b) or Regulation S-K.*

Response:

We will revise our future disclosure to explain and discuss our merchandising and pricing strategies in response to cost increases.

Please contact me if you have any questions or further comments.

Sincerely,  
COSTCO WHOLESALE CORPORATION

/s/ RICHARD A. GALANTI

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Richard A. Galanti  
*Executive Vice President, Chief Financial Officer and Director*