

October 10, 2012

VIA EMAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Email address: shareholderproposals@sec.gov

Re: Shareowner Proposal of Myra K. Young to Costco Wholesale Corporation

Dear Sir or Madam:

I am writing in response to the October 9, 2012 letter submitted to the Commission by Mr. John Sullivan on behalf of Costco Wholesale Corporation (“Costco” or the “Company”), which presents followup arguments regarding the Company’s intention to omit from its proxy statement for the 2013 annual meeting, a shareowner proposal as amended on August 24 (the “Proposal”) submitted to Costco by me on behalf of Myra K. Young.

I believe the arguments given in my previous letter (dated September 30, 2012) are sufficient to show why the Proposal may not be properly omitted from the Costco 2013 proxy. So again, I respectfully request that the Commission staff not concur with the views expressed in the Costco letters regarding exclusion of the Proposal from the Costco proxy statement.

I hope this prompt and brief response will make it easier for the SEC staff to make a decision on this matter, soon enough that Costco can prepare its proxy statement with sufficient lead time. Please feel free to contact me at (604) 806-0652 with any questions, and direct responses to me via email to mark@votermedia.org.

Sincerely,



Mark Latham
Founder, VoterMedia.org

cc via email:

- John Sullivan (Costco)
- Myra K. Young (Proponent)