



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 10, 2023

Michael Berry
Executive Vice President and Chief Financial Officer
NetApp, Inc.
3060 Olsen Drive
San Jose, CA 95128

Re: NetApp, Inc.
Form 10-K for the Fiscal Year Ended April 29, 2022
File No. 000-27130

Dear Michael Berry:

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 Technology