



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