



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2019

Robert Eulau  
Chief Financial Officer  
Western Digital Corporation  
5601 Great Oaks Parkway  
San Jose, California 95119

**Re: Western Digital Corporation**  
**Form 10-K for the Fiscal Year Ended June 28, 2019**  
**Filed August 27, 2019**  
**File No. 001-08703**

Dear Mr. Eulau:

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