



DIVISION OF
CORPORATION FINANCE

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

January 3, 2024

Wissam Jabre
Chief Financial Officer
Western Digital Corporation
5601 Great Oaks Parkway
San Jose, CA 95119

Re: Western Digital Corporation
Form 10-K for the Year Ended June 30, 2023
File No. 001-08703

Dear Wissam Jabre:

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

cc: Brandi Steege