

1762



Western Digital Corporation
20511 Lake Forest Drive
Lake Forest, California 92630-7741

Tel: 949.672.7000

September 25, 2002

VIA FASIMILE (202) 942-9651 AND OVERNIGHT MAIL

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Western Digital Corporation
Statements Under Oath of Principal Executive Officer and Principal
Financial Officer

Dear Mr. Katz:

Pursuant to the order of the Securities and Exchange Commission (the "Commission"), File No. 4-460, enclosed are executed original statements under oath from each of Matthew E. Massengill, Chief Executive Officer, and D. Scott Mercer, Chief Financial Officer, of Western Digital Corporation (the "Company").

Copies of these statements are filed as Exhibits to the Company's Annual Report on Form 10-K, filed with the Commission on September 25, 2002.

Please acknowledge receipt of the enclosed documents by file stamping the enclosed copy of this letter and returning it to my attention in the enclosed envelope.

Should you have any questions, please do not hesitate to contact me at (949) 672-7821.

Sincerely,

Raymond M. Bukaty
Vice President, General Counsel

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SEP 25 2002

Enclosures

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**Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances
Relating to Exchange Act Filings**

I, D. Scott Mercer, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Western Digital Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report of Western Digital Corporation on Form 10-K for the year ended June 28, 2002;
- all reports on Form 10-Q, all reports on Form 8-K, and all definitive proxy materials of Western Digital Corporation filed with the Commission subsequent to the filing of the Annual Report on Form 10-K identified above; and
- any amendments to any of the foregoing.

By: *D. Scott Mercer*
 Name: D. Scott Mercer
 Title: Chief Financial Officer
 September 25 2002

Subscribed and sworn to
 before me this 25th day of
 September, 2002

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Rosalia Siaki Delaney
 Notary Public
 My Commission Expires *Apr. 21, 2005*

