Mail Stop 4561 Via Fax (949) 672-7589

October 2, 2009

Timothy M. Leyden Executive Vice President and Chief Financial Officer Western Digital Corporation 20511 Lake Forest Drive Lake Forest, California 92630

> Re: Western Digital Corporation Form 10-K for the Fiscal Year Ended July 3, 2009 Filed on August 14, 2009 Form 8-K filed on July 28, 2009 File No. 001-08703

Dear Mr. Leyden:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins Accounting Branch Chief