



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

December 30, 2016

Stephen D. Milligan  
Chief Executive Officer  
Western Digital Corporation  
3355 Michelson Drive, Suite 100  
Irvine, CA 92612

**Re: Western Digital Corporation  
Registration Statement on Form S-4  
Filed December 22, 2016  
File No. 333-215243**

Dear Mr. Milligan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gabriel Eckstein at (202) 551-3286 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information  
Technologies and Services

cc: Sung K. Kang, Esq.  
Cleary Gottlieb Steen & Hamilton LLP