

January 3, 2024

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

Corporation

Year Ended June 30, 2023

Re: Western Digital

Form 10-K for the

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