

September 13, 2013

VIA EDGAR AND BY E-MAILU.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attn: Patrick Gilmore, Accounting Branch Chief**Re: *Western Digital Corporation*
Form 10-K for the Fiscal Year Ended June 28, 2013
Filed on August 19, 2013
*File No. 001-08703***

Ladies and Gentlemen:

We received your letter dated September 11, 2013 (the "Letter"), setting forth a comment of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") on our above-referenced report filed under the Securities Exchange Act of 1934. Our response to the specific comment is set forth below. For the convenience of the Staff, the comment from the Letter is restated in bold prior to the response to such comment.

Form 10-K for the Fiscal Year Ended June 28, 2013**Management's Discussion and Analysis of Financial Condition and Results of Operations, Liquidity and Capital Resources, page 41**

- We note from your disclosure on page 42 that if you are required to pay the arbitration award, the award would be paid from one of your foreign subsidiaries using cash that is currently intended to be indefinitely reinvested. Please tell us whether you have accrued U.S. income tax on the funds that will be repatriated to pay the arbitration award. If you have, please clarify your disclosures in future filings. If you have not accrued taxes, please tell us why you do not believe it is necessary to do so considering that you believe it is probable that the award will be paid. See ASC 740-30-25-19.**

Response:

The Company did not recognize a U.S. deferred income tax benefit related to the accrual of the arbitration award and also did not recognize any U.S. income tax expense related to the potential payment of the arbitration award because it is an obligation of one of our foreign subsidiaries. If we are required to pay the arbitration award, the award would, as stated in our Report on Form 10-K on page 42, be paid from one of our foreign subsidiaries using cash and cash equivalents held outside of the United States. Accordingly, the funds would not be repatriated to the U.S.

