

Room 4561  
Via fax (949) 672-5460

March 25, 2008

John F. Coyne  
Chief Executive Officer  
Western Digital Corporation  
20511 Lake Forest Drive  
Lake Frost, CA 92630

**Re: Western Digital Corporation  
Form 10-K for the Fiscal Year Ended June 29, 2007  
File no. 1-8703**

Dear Mr. Coyne:

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