March 4, 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 Fiscal Year Ended June 27, 2008

Filed August 20, 2008 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