February 15, 2008

*By U.S. Mail and facsimile to (408) 801-8657* 

Eli Harari, Chief Executive Officer SanDisk Corporation 601 McCarthy Boulevard Milpitas, CA 95035

> Re: SanDisk Corporation Definitive 14A Filed April 11, 2007 File No. 00-26734

Dear Dr. Harari:

We have reviewed your January 11, 2008 response to our comments of November 29, 2007. Without more detail, we cannot agree or disagree with your conclusion that you have an appropriate basis to omit the identified performance targets relating to 2006 compensation. Since you are in possession of all of the facts related to your disclosure, we have decided that we have no basis to disagree with your decision to omit this information from your filing. As in all cases, we remind you that you are responsible for the adequacy and accuracy of the disclosure in your filings. We do not have any further comments on your filing.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3397.

Sincerely,

Jay E. Ingram Senior Attorney