

Mail Stop 4561

July 15, 2008

Ms. Judy Bruner  
EVP, Administration and  
Chief Financial Officer  
SanDisk Corporation  
601 McCarthy Blvd.  
Milpitas, CA 95035

**Re: SanDisk Corporation  
Form 10-K for Fiscal Year Ended December 30, 2007  
Filed February 25, 2008  
File No. 000-26734**

Dear Ms. Bruner:

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,

Mark Kronforst  
Accounting Branch Chief