



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

August 16, 2010

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

**Re: SanDisk Corporation
Definitive Proxy Statement on Schedule 14A
Filed April 22, 2010
File No. 000-26734**

Dear Dr. Harari:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Mark P. Shuman
Branch Chief – Legal

cc: Via facsimile: (408) 801-8504
James F. Brelsford, Esq.
General Counsel
SanDisk Corporation