

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

June 9, 2011

Via Facsimile
Ms. Judy Bruner
Chief Financial Officer
SanDisk Corporation
601 McCarthy Blvd.
Milpitas, CA 95035

**Re:** SanDisk Corporation

Form 10-K for the Fiscal Year Ended January 2, 2011

Filed February 23, 2011

Form 10-Q for the Quarterly Period Ended April 3, 2011

Filed May 11, 2011 File No. 000-26734

Dear Ms. Bruner:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore Accounting Branch Chief