

January 29, 2025

VIA EDGAR

Office of Technology
Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Kathleen Collins
Uwem Bassey
Matthew Derby

**Re: Acceleration Request for Sandisk Corporation
Registration Statement on Form 10-12B
Amendment No. 3 Filed January 27, 2025
File No. 001-42420
CIK No. 0002023554**

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form 10 (File No. 001-42420) (as amended, the “*Registration Statement*”) filed by Sandisk Corporation (the “*Company*”) with the United States Securities and Exchange Commission (the “*Commission*”).

The Company hereby respectfully requests that the effective date of the Registration Statement be accelerated by the Commission to 4:30 p.m., Eastern time, on January 31, 2025, or as soon as practicable thereafter, pursuant to Section 12(d) of the Securities Exchange Act of 1934, as amended, and Rule 12d1-2 promulgated thereunder.

If the staff of the Commission has any questions or comments concerning this letter, or if you require any additional information, please contact Thomas J. Ivey of Skadden, Arps, Slate, Meagher & Flom LLP at (650) 470-4522 or Christopher J. Bors of Skadden, Arps, Slate, Meagher & Flom LLP at (650) 470-3188. The Company requests that it be notified of the effectiveness of the Registration Statement by a telephone call to Mr. Ivey or Mr. Bors, with such effectiveness also be confirmed in writing.

Very truly yours,

Sandisk Corporation

/s/ Bernard Shek

Bernard Shek
Secretary

cc: Thomas J. Ivey
Christopher J. Bors
Skadden, Arps, Slate, Meagher & Flom LLP