



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2014

Steven E. Bochner  
Wilson Sonsini Goodrich & Rosati  
sbochner@wsgr.com

Re: NetApp, Inc.  
Incoming letter dated May 6, 2014

Dear Mr. Bochner:

This is in response to your letter dated May 6, 2014 concerning the shareholder proposal submitted to NetApp by Jing Zhao. We also have received a letter from the proponent dated May 9, 2014. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair  
Special Counsel

Enclosure

cc: Jing Zhao  
zhao.cpri@gmail.com

June 27, 2014

**Response of the Office of Chief Counsel**  
**Division of Corporation Finance**

Re: NetApp, Inc.  
Incoming letter dated May 6, 2014

The proposal recommends that the company establish a public policy committee to assist the board of directors in overseeing the company's policies and practices that relate to public policy, including matters specified in the proposal.

We are unable to concur in your view that NetApp may exclude the proposal under rule 14a-8(i)(3). We are unable to conclude that you have demonstrated objectively that the proposal is materially false or misleading. We are also unable to conclude that the proposal is so inherently vague or indefinite that neither the shareholders voting on the proposal, nor the company in implementing the proposal, would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires. Accordingly, we do not believe that NetApp may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(3).

We are unable to concur in your view that NetApp may exclude the proposal under rule 14a-8(i)(10). Based on the information you have presented, it appears that NetApp's policies, practices and procedures do not compare favorably with the guidelines of the proposal and that NetApp has not, therefore, substantially implemented the proposal. Accordingly, we do not believe that NetApp may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

Kim McManus  
Special Counsel