

Mail Stop 6010

June 1, 2007

Thomas J. Smach
Chief Financial Officer
Flextronics International Ltd.
2 Changi South Lane
Singapore 486123
Singapore

**Re: Flextronics International Ltd.
Form 10-K for the Fiscal Year Ended March 31, 2006
Filed May 31, 2006
File No. 000-23354**

Dear Mr. Smach:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant