

**Mail Stop 4561**  
**Via Fax (408) 576-7106**

September 26, 2008

Paul Read  
Chief Financial Officer  
Flextronics International LTD.  
2090 Fortune Drive  
San Jose, CA 95131

**Re: Flextronics International LTD.**  
**Form 10-K for the Fiscal Year Ended March 31, 2008**  
**Filed on May 23, 2008**

**Definitive Proxy Statement on Schedule 14A**  
**Filed on July 29, 2008**

**Form 10-Q for the Fiscal Quarter Ended June 27, 2008**  
**Filed on August 5, 2008**  
**File No. 000-23354**

Dear Mr. Read:

We have reviewed your response letter dated September 15, 2008 in connection with the above-referenced filings and have the following comments. If indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated August 29, 2007.

Form 10-K for the fiscal year ended March 31, 2008

General

1. The Tandy representations must come directly from the company, not from your counsel on behalf of the company. Please provide these representations in a

separate letter from the company in tandem with your next response, if the response is submitted by your counsel.

Note 2. Summary of Accounting Policies

Revenue Recognition, page 53

2. We note from your response to prior comment 6 that you indicate that the Company may enter into multiple contracts with the same customer (e.g. those that include design, manufacturing, repair, logistics services, etc.), which are not linked in any way. Please clarify whether the individual contracts relate to services for the same product or whether the services provided under such contracts relate to completely unrelated products. If the former is the case, then please tell us the time frame in which these individual contracts are negotiated. Also, tell us whether any of these contracts are interdependent (i.e. design, functionality, payment criteria, etc.). Further, if these contracts relate to the same product, then please explain further how you determined that the evidence presented (i.e. contract negotiated separately between different individuals from both the Company and the customer) is sufficient to overcome the presumption that these contracts should be evaluated as a single arrangement.

Note 8. Income Taxes, page 75

3. We note from your response to prior comment 7 that you will disclose the aggregate dollar per share affect on earnings per share for these tax programs pursuant to SAB Topic 11C in future annual reports on Form 10-K. If material to your interim financial information, tell us how you considered disclosing this information in future quarterly reports on Form 10-Q. In your response, tell us your consideration of the guidance of Rule 10-01(a)(5) of Regulation S-X since such information was not previously provided in your annual reports.

\* \* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comments.

You may contact Melissa Feider at (202) 551-3379 or myself at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters.

Paul Read  
Flextronics International LTD.  
September 26, 2008  
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Please address questions regarding all other comments to Evan Jacobson, Staff Attorney, at (202) 551-3428, Jay Ingram, Staff Attorney, at (202) 551-3397, or Barbara C. Jacobs, Assistant Director, at (202) 551-3462.

Sincerely,

Kathleen Collins  
Accounting Branch Chief