

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

October 23, 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 completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief