

**Mail Stop 4561**

June 1, 2009

Michael M. McNamara, Chief Executive Officer  
Flextronics International Ltd.  
One Marina Boulevard, #28-00  
Singapore

**Re: Flextronics International Ltd.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 21, 2009  
File No. 000-23354**

Dear Mr. McNamara:

We have completed our review of your response letter dated May 29, 2009, and have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman  
Branch Chief - Legal

cc: Via Facsimile (212) 697-1559  
Danny E. Phillips  
Curtis, Mallet-Prevost, Colt & Mosle LLP