



DIVISION OF  
CORPORATION FINANCE

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

**Via fax (916) 575-8302**

September 1, 2010

Michael McNamara  
Chief Executive Office  
Flextronics International LTD.  
2 Changi South Lane  
Singapore, 486123

**Re: Flextronics International LTD.  
Form 10-K for the Fiscal Year Ended March 31, 2010  
Filed May 24, 2010  
File No. 000-23354**

Dear Mr. McNamara:

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