

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

DIVISION OF CORPORATION FINANCE

April 17, 2014

<u>Via Facsimile</u> Forbes I.J Alexander Chief Financial Officer Jabil Circuit, Inc. 10560 Dr. Martin Luther King, Jr. Street North St. Petersburg, FL 33716

> Re: Jabil Circuit, Inc. Form 10-K for the Fiscal Year Ended August 31, 2013 Filed October 28, 2013 Form 10-Q for the Quarterly Period Ended November 30, 2013 Filed January 9, 2014 File No. 001-14063

Dear Mr. Alexander:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore Accounting Branch Chief