



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 17, 2009

Terrence R. Curtin
Executive Vice President and Chief Financial Officer
Tyco Electronics Ltd.
Second Floor, 96 Pitts Bay Road,
Pembroke HM 08, Bermuda

Re: Tyco Electronics Ltd.
Form 10-K for the fiscal year ended September 26, 2008
File No. 1-33260

Dear Mr. Curtin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief