

Mail Stop 4561

March 12, 2008

Dean A. Foate  
President and Chief Executive Officer  
Plexus Corp.  
55 Jewelers Park Drive  
Neenah, Wisconsin 54957-0156  
(920) 722-3451

**Re: Plexus Corp. (File No. 000-14824)**  
**Form 10-K for the Fiscal Year Ended September 29, 2007**  
**Form 8-K filed January 23, 2008**

Dear Mr. Foate:

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,

Stephen Krikorian  
Accounting Branch Chief