Dean A. Foate Chief Executive Officer Plexus, Inc. 55 Jewelers Park Drive Neenah, Wisconsin 54957-0156

Re: Plexus, Inc.

Form 10-K for the Fiscal Year Ended October 3, 2009

Filed November 18, 2009

File No. 001-14423

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