

Mail Stop 4561

August 11, 2009

Reza Meshgin  
Chief Executive Officer  
Multi-Fineline Electronix, Inc.  
3140 East Coronado Street  
Anaheim, California 92806

**Re: Multi-Fineline Electronix, Inc.**  
**Form 10-K for the fiscal year ended September 30, 2008**  
**Filed December 09, 2008**  
**File No. 000-50812**

Dear Mr. Meshgin:

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