

Mail Stop 6010

January 22, 2007

Mr. Paul Tufano  
Chief Financial Officer  
Solectron Corporation  
847 Gibraltar Drive  
Milpitas, CA 95035

**Re: Solectron Corporation  
Form 10-K for the Fiscal Year Ended August 25, 2006  
File No. 001-11098**

Dear Mr. Tufano:

We have completed our review of your Form 10-K and related materials and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant