



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-3030

Mail Stop 3030

January 23, 2009

Mr. Evan Slavitt, Esq.  
Vice President for Business and Legal Affairs  
AVX Corporation  
801 17th Avenue South  
Myrtle Beach, South Carolina 29577

**Re: AVX Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2008**  
**Filed May 19, 2008**  
**File No. 001-07201**

Dear Mr. Slavitt:

We have completed our review of your Form 10-K for the fiscal year ended March 31, 2008 and related filings and do not, at this time, have any further comments.

Sincerely,

Jay Mumford  
Attorney-Advisor