



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