

Mail Stop 4561

June 1, 2009

Michael M. McNamara, Chief Executive Officer
Flextronics International Ltd.
One Marina Boulevard, #28-00
Singapore

**Re: Flextronics International Ltd.
Preliminary Proxy Statement on Schedule 14A
Filed May 21, 2009
File No. 000-23354**

Dear Mr. McNamara:

We have completed our review of your response letter dated May 29, 2009, and have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman
Branch Chief - Legal

cc: Via Facsimile (212) 697-1559
Danny E. Phillips
Curtis, Mallet-Prevost, Colt & Mosle LLP