



DIVISION OF
CORPORATION FINANCE

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

Via fax (916) 575-8302

September 1, 2010

Michael McNamara
Chief Executive Office
Flextronics International LTD.
2 Changi South Lane
Singapore, 486123

**Re: Flextronics International LTD.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed May 24, 2010
File No. 000-23354**

Dear Mr. McNamara:

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,

Kathleen Collins
Accounting Branch Chief