



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

DIVISION OF  
CORPORATION FINANCE

September 9, 2019

Christopher Collier  
Chief Financial Officer  
FLEX LTD.  
2 Changi South Lane  
Singapore 486123

**Re: FLEX LTD.**  
**Form 10-K for the Fiscal Year Ended March 31, 2019**  
**Filed on May 21, 2019**  
**File No. 000-23354**

Dear Mr. Collier:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services