



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2023

Paul R. Lundstrom  
Chief Financial Officer  
FLEX LTD.  
2 Changi South Lane  
Singapore, 486123

**Re: FLEX LTD.**  
**Form 10-K for the Year Ended March 31, 2022**  
**File No. 000-23354**

Dear Paul R. Lundstrom:

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 Manufacturing