

Mail Stop 6010

October 3, 2007

VIA U.S. MAIL

Mr. Forbes I. J. Alexander
Chief Financial Officer
Jabil Circuit, Inc.
10560 Dr. Martin Luther King, Jr. Street North
St. Petersburg, Florida 33716

Re: Jabil Circuit, Inc.
Form 10-K for the year ended August 31, 2006
Filed May 15, 2007
File No. 001-14063

Dear Mr. Alexander:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant