

**Mail Stop 4561**

March 11, 2008

Robert L. Paver  
Secretary and General Counsel  
Jabil Circuit, Inc.  
10560 Dr. Martin Luther King, Jr. Street North  
St. Petersburg, FL 33716

**Re: Jabil Circuit, Inc.  
Registration Statement on Form S-4  
Filed February 15, 2008  
File No. 333-149278**

Dear Mr. Paver:

We have limited our review of your registration statement to those issues addressed in our comments below. Where indicated, we think you should revise your filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form S-4

General

1. We issued comments on your Form 10-K for the Fiscal Year Ended August 31, 2007 in a letter dated February 29, 2008. Those comments will need to be resolved prior to your registration statement becoming effective.

2. We note that you are registering the exchange offer in reliance on our position enunciated in Exxon Capital Holdings Corp., SEC No-Action Letter (April 13, 1988). See also Morgan Stanley & Co. Inc., SEC No-Action Letter (June 5, 1991) and Sherman & Sterling, SEC No-Action Letter (July 2, 1993). Accordingly, with the next amendment, please provide us with a supplemental letter stating that you are registering the exchange offer in reliance on our position contained in these letters and include the representations contained in the Morgan Stanley and Sherman & Sterling no-action letters.

#### Cover Page

#### Forward-Looking Statements

3. The safe harbor for forward-looking statements provided in the Private Securities Litigation Reform Act of 1995 does not apply to statements made in connection with a tender offer. See Section 27A(b)(2)(C) of the Securities Act and Section 21E(b)(2)(C) of the Exchange Act. Therefore, please remove the reference to the safe harbor or state explicitly that the safe harbor protections it provides do not apply to statements made in connection with the offer.

#### Terms of the Exchange Offer; Period for Tendering Old Securities, page 99

4. We note the disclosure on page 100 that you will return any old notes not accepted for exchange “as promptly as practicable” after the expiration or termination of the exchange offer. Rule 14e-1(c) requires that you return the old notes “promptly” upon expiration or termination of the offer. Please revise.

#### Exhibits

##### Exhibit 99.1

5. The letter of transmittal should not include language that may act as a disclaimer or waiver of rights. Therefore, please delete the language in the letter of transmittal requiring the holder to acknowledge or certify that he/she has “read” or “understands” all of the terms of the exchange offer.

\* \* \* \* \*

As appropriate, please amend your registration statement in response to these comments. Your responsive amendment should also include a marked copy of the amended filing that conforms with the provisions of Rule 310 of Regulation S-T. Marked copies such as those in HTML format that show changes within paragraphs help us to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover

letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all the facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Robert L. Paver  
Jabil Circuit, Inc.  
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If you have any questions regarding these comments, you may contact Matthew Crispino at (202) 551-3456. If you require further assistance you may contact me at (202) 551-7375.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile (813) 229-0134  
Chester E. Bacheller  
Holland & Knight LLP  
Telephone: (813) 229-0134