

Mail Stop 4561

May 6, 2008

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

**Re: Jabil Circuit, Inc.**  
**Form 10-K for the Fiscal Year Ended August 31, 2007**  
**Filed October 25, 2007**  
**File no. 001-14063**

Dear Mr. Alexander:

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,

Mark Kronforst  
Accounting Branch Chief