



DIVISION OF
CORPORATION FINANCE

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

June 21, 2011

Via E-mail

Mr. Robert K. Eulau
Executive Vice President and Chief Financial Officer
Sanmina-SCI Corporation
2700 N. First St.
San Jose, CA 95134

Re: Sanmina-SCI Corporation
Form 8-K filed November 1, 2010
Form 10-K for the Fiscal Year ended October 2, 2010
Filed November 24, 2010
Form 10-K/A for the Fiscal Year ended October 2, 2010
Filed May 24, 2011
File No. 000-21272

Dear Mr. Eulau:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief