

July 22, 2009

**VIA EDGAR**

FIRM / AFFILIATE OFFICES  
Abu Dhabi Munich  
Barcelona New Jersey  
Brussels New York  
Chicago Orange County  
Doha Paris  
Dubai Rome  
Frankfurt San Diego  
Hamburg San Francisco  
Hong Kong Shanghai  
London Silicon Valley  
Los Angeles Singapore  
Madrid Tokyo  
Milan Washington, D.C.  
Moscow

File No. 040981-0037

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Russell Mancuso, Esq., Legal Branch Chief  
Mary Beth Breslin, Esq., Senior Attorney  
Ruairi Regan, Esq.  
Brian Cascio, Accounting Branch Chief  
Jong Hwang

Re: **Avago Technologies Limited**  
Registration Statement on Form S-1  
File No. 333-153127

Ladies and Gentlemen:

On behalf of Avago Technologies Limited (the "**Company**"), we are hereby providing an additional response to comment 5 of the July 17, 2009 letter received from the Staff of the Commission (the "**Staff**") with respect to the Company's above referenced Registration Statement on Form S-1. As noted in the Company's response letter dated July 21, 2009, the Company promised to respond today to the portion of the comment 5 regarding Form S-3 eligibility under separate cover.

The Company hereby advises the Staff that it does not plan to rely on the reporting history of Avago Technologies Finance Pte. Ltd. ("**Avago Finance**") to satisfy the requirements of General Instruction I.A.2 of Form S-3. The Company further advises the Staff that if these plans change and the Company desires to use Avago Finance's reporting history for establishing Form S-3 eligibility, it will do so only after seeking from the Staff a No-Action letter or similar relief.

We hope this supplemental response to comment 5 is responsive to your comments. Please do not hesitate to contact me by telephone at (650) 463-2643, John J. Huber at (202) 637-2242 or Christopher Kaufman at (650) 463-2606, or by fax at (650) 463-2600 with any questions or comments regarding this correspondence.

Very truly yours,  
/s/ Anthony J. Richmond  
Anthony J. Richmond  
of LATHAM & WATKINS LLP

cc: Avago Technologies Limited  
William H. Hinman, Jr., Simpson Thacher & Bartlett LLP