

140 Scott Drive
Menlo Park, California 94025
Tel: +1.650.328.4600 Fax: +1.650.463.2600
www.lw.com

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File No. 040981-0037

August 3, 2009

VIA FACSIMILE AND EDGAR TRANSMISSION

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:

Pursuant to Section 12 of the Securities Exchange Act of 1934, as amended, and on behalf of Avago Technologies Limited (the “**Registrant**”), we are electronically transmitting herewith a Registration Statement on Form 8-A (the “**Form 8-A**”) relating to the Registrant’s ordinary shares.

On August 21, 2008, the Registrant separately filed with the Commission a Registration Statement on Form S-1, as amended (Registration File No. 333-153127) (the “**Form S-1**”) with respect to a proposed initial public offering of its ordinary shares.

On behalf of the Registrant, we hereby request that the Commission accelerate the effectiveness of such Form 8-A so that it will be declared effective simultaneously with the effectiveness of the Registrant’s Registration Statement.

Please do not hesitate to contact the undersigned at (650) 463-3051 if you have any questions regarding the foregoing.

Very truly yours,

/s/ Robert W. Phillips

Robert W. Phillips
of LATHAM & WATKINS LLP

Enclosures