

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

DIVISION OF CORPORATION FINANCE

March 25, 2015

<u>Via Email</u> Anthony E. Maslowski Chief Financial Officer Avago Technologies Limited 1 Yishun Avenue 7 Singapore 768923

> Re: Avago Technologies Limited Form 10-K for Fiscal Year Ended November 2, 2014 Filed December 29, 2014 File No. 001-34428

Dear Mr. Maslowski:

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/ Brian Cascio

Brian Cascio Accounting Branch Chief