

Tyco Electronics Group S.A.  
Form S-4/A  
March 11, 2008

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**Tyco Electronics Ltd.**  
**96 Pitts Bay Road, Second Floor**  
**Pembroke HM 08, Bermuda**

**Tyco Electronics Group S.A.**  
**17, Boulevard de la Grande Duchesse Charlotte**  
**L-1331 Luxembourg**

March 11, 2008

*BY EDGAR*

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Gabriel Eckstein

**Re:**

**Tyco Electronics Group S.A.**

**Tyco Electronics Ltd.**  
**Form S-4**  
**File No. 333-149505**

Ladies and Gentlemen:

On March 3, 2008, Tyco Electronics Group S.A., a Luxembourg company, and Tyco Electronics Ltd., a Bermuda company (together, the "Registrants"), filed a Registration Statement on Form S-4 (File No. 333-149505) (the "Registration Statement") with the Securities and Exchange Commission. The Registration Statement relates to the proposed offering of new \$800,000,000 6.000% senior notes due 2012 in exchange for outstanding \$800,000,000 6.000% senior notes due 2012, new \$750,000,000 6.550% senior notes due 2017 in exchange for outstanding \$750,000,000 6.550% senior notes due 2017 and new \$500,000,000 7.125% senior notes due 2037 in exchange for outstanding \$500,000,000 7.125% senior notes due 2037, and related guarantees. The Registrants hereby amend the Registration Statement to include on the cover page the delaying amendment language set forth below:

**The Registrants hereby amend this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrants shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.**

If you have any further questions or require additional information, please contact the undersigned at (610) 893-9560.

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Thank you for your courtesy and cooperation.

Very truly yours,

TYCO ELECTRONICS LTD.

By: /s/ ROBERT A. SCOTT

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Robert A. Scott

*Executive Vice President and General Counsel*

TYCO ELECTRONICS GROUP S.A.

By: /s/ MARIO CALASTRI

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Mario Calastri

*Director*

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APPROVED FOR TYCO ELECTRONICS LTD. BY:

Signature	Title
*	
Thomas J. Lynch	Chief Executive Officer and Director and Authorized Representative in the United States (Principal Executive Officer)
*	
Terrence R. Curtin	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
*	
Robert J. Ott	Senior Vice President and Corporate Controller (Principal Accounting Officer)
*	
Pierre R. Brondeau	Director
*	
Ram Charan	Director
*	
Juergen W. Gromer	Director
*	
Robert M. Hernandez	Director
*	
Daniel J. Phelan	Director
*	
Frederic M. Poses	Director, Chairman of the Board
*	
Lawrence S. Smith	Director
*	
Paula A. Sneed	Director

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David P. Steiner                      Director

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\_\_\_\_\_  
Sandra S. Wijnberg                      Director

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\*  
The undersigned does hereby sign this Registration Statement on behalf of the above-indicated director or officer of Tyco Electronics Ltd. pursuant to a power of attorney executed by such director or officer.

*/s/ ROBERT A. SCOTT*

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Robert A. Scott                      Executive Vice President and General Counsel

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APPROVED FOR TYCO ELECTRONICS GROUP S.A. BY:

Signature	Title
<hr/> <i>/s/ MARIO CALASTRI</i> <hr/> Mario Calastri	Director (Principal Executive Officer)
<hr/> *	
<hr/> Bryan Tidd	Director (Principal Financial and Accounting Officer)
<hr/> *	
<hr/> H. Gregory Barksdale	Director and Authorized Representative in the United States
<hr/> *	
<hr/> Juerg Frischknecht	Director
<hr/> *	
<hr/> Steve Greenwood	Director
<hr/> *	
<hr/> David Hasson	Director
<hr/> *	
<hr/> Gourang Shah	Director
<hr/> *	
<hr/> Christoph Zeyen	Director
<hr/>	

\*  
The undersigned does hereby sign this Registration Statement on behalf of the above-indicated director of Tyco Electronics Group S.A. pursuant to a power of attorney executed by such director.

<hr/> <i>/s/ MARIO CALASTRI</i> <hr/> Mario Calastri	Director
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