



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

DIVISION OF  
CORPORATION FINANCE

February 27, 2024

Csaba Sverha  
Chief Financial Officer  
Fabrinet  
One Nexus Way, Camana Bay  
Grand Cayman  
Cayman Islands  
KYI-9005

**Re: Fabrinet**  
**Form 10-Q for the Period Ended September 29, 2023**  
**File No. 001-34775**

Dear Csaba Sverha:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing