



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2010

Steven W. Richards  
Executive Vice President and CFO  
TTM Technologies, Inc.  
2630 South Harbor Boulevard  
Santa Anna, CA 92704

**Re: TTM Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**File No. 000-31285**

Dear Mr. Richards:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief

[Officer's Name]  
[Company Name]  
[Date]  
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