

TTM Technologies, Inc.  
2630 South Harbor Boulevard  
Santa Ana, California 92704

November 29, 2010

**VIA THE EDGAR SYSTEM**

United States Securities and Exchange Commission  
Mail Stop 4561  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Jaime John

**Re: TTM Technologies, Inc. (the "Company")  
Form 8-K  
Filed November 17, 2010  
File No. 000-31285**

Dear Ms. John:

Reference is made to the letter from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") dated November 18, 2010 providing comments to the Company's filing referenced above. The Company respectfully advises the Staff that it has filed today an amended Form 8-K stating that the Company determined to dismiss KMPG LLP, and has included in the Form 8-K/A an Exhibit 16 letter from KMPG LLP referencing the Form 8-K/A. In connection with the filing of the Form 8-K/A, the Company acknowledges that:

- it is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- it 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.

If you have any questions regarding this filing, please do not hesitate to contact me at (714) 327-3072.

Sincerely,

/s/ Steven W. Richards

Steven W. Richards,  
Executive Vice President and  
Chief Financial Officer