

Mail Stop 4561

May 16, 2008

William D. Humes  
Executive Vice President  
and Chief Financial Officer  
Ingram Micro Inc.  
1600 E. St. Andrew Place  
Santa Ana, CA 92705

**Re: Ingram Micro Inc.  
Form 10-K for the Fiscal Year Ended December 29, 2007  
Filed February 27, 2008  
File No. 001-12203**

Dear Mr. Humes:

We have reviewed your response letter dated April 11, 2008 in connection with the above-referenced filing and have the following comment. If indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated March 31, 2008.

Form 10-K for the Fiscal Year Ended December 29, 2007

Notes to Consolidated Financial Statements, page 45

Note 2 – Significant Accounting Policies, page 45

Cash and Cash Equivalents, page 46

1. We note your response to prior comment number 5. Explain why you believe that practice sufficiently supports your conclusion that the bank will most likely honor the checks. Further, explain why a most likely “standard” is equivalent to an agreement by the bank to loan funds to you. It would appear possible that checks in excess of funds on deposit that may not be honored by the banking institution

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would then constitute a reinstatement of accounts payable. Your classification of the overdraft within accounts payable would appear to support the notion of a liability that remains to your vendors as opposed to a short-term loan from a financial institution. Please advise.

\* \* \* \* \*

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comment.

You may contact Jason Niethamer, Staff Accountant, at (202) 551-3855 or me at (202) 551-3730 if you have any questions regarding the above comment.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief