



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2022

Marshall Witt  
Chief Financial Officer  
TD SYNEX CORP  
44201 Nobel Drive  
Freemont, CA 95438

**Re: TD SYNEX CORP**  
**Form 10-K for Fiscal Year Ended November 30, 2021**  
**File No. 001-31892**

Dear Mr. Witt:

We have completed our review of your filing. 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 Trade & Services