

Room 4561  
via fax (727) 538-7808

November 6, 2006

Robert M. Dutkowsky  
Chairman & CEO  
Tech Data Corporation  
5350 Tech Data Drive  
Clearwater, FL 33760

**Re: Tech Data Corporation  
Form 10-K for Fiscal Year Ended January 31, 2006  
Filed April 3, 2006  
Form 8-K Dated August 23, 2006  
Form 10-Q for Quarter Ended July 31, 2006  
Filed September 7, 2006  
File No. 000-14625**

Dear Mr. Dutkowsky:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief