

Room 4561  
via fax (727) 538-7058

February 1, 2008

Mr. Robert M. Dutkowsky  
Chief Executive Officer  
Tech Data Corporation  
5350 Tech Data Drive  
Clearwater, Florida 33760

**RE: Tech Data Corporation  
Form 10-K for Fiscal Year Ended January 31, 2007  
Filed March 30, 2007  
Definitive Proxy Statement on Schedule 14A  
Filed April 27, 2007  
File No. 000-14625**

Dear Mr. Dutkowsky:

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,

Kathleen Collins  
Accounting Branch Chief