

Room 4561

May 9, 2007

Mr. Michael L. Baur  
Chief Executive Officer  
Scansource, Inc.  
6 Logue Court  
Greenville, SC 29615

**Re: Scansource, Inc.  
Form 8-K Filed April 20, 2007  
File No. 000-26926**

Dear Mr. Baur:

We have completed our review of your Form 8-K filed April 20, 2007 and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief