



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2020

Gerald Lyons  
Executive Vice President and Chief Financial Officer  
ScanSource, Inc.  
6 Logue Court  
Greenville, South Carolina 29615

**Re: ScanSource, Inc.**  
**Form 10-K filed August 22, 2019**  
**Form 10-K/A filed October 24, 2019**  
**Form 10-Q filed November 12, 2019**  
**File No. 000-26926**

Dear Mr. Lyons:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-Q for the Interim Period Ended September 30, 2019

Consolidated Financial Statements

General, page 38

1. You disclose that on August 20, 2019 you announced plans to divest your physical product distribution businesses in Europe, UK, Mexico, Colombia, Chile, Peru and your Miami-based export operations ("Planned Divestitures"). You further disclose you began a process to market and sell the Planned Divestitures during the September quarter. Please tell us what consideration you gave to presenting the Planned Divestitures as assets held for sale and discontinued operations in accordance with FASB ASC 360-10-45-9 and FASB ASC 205-20-45 for the quarter ended September 30, 2019.

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.

Gerald Lyons  
ScanSource, Inc.  
April 9, 2020  
Page 2

You may contact Amy Geddes at 202-551-3304 or Doug Jones at 202-551-3309 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services