



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

DIVISION OF  
CORPORATION FINANCE

April 27, 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 completed our review of your filings. 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