

Mail Stop 4561

May 16, 2007

William D. Humes  
Executive Vice President and Chief Financial Officer  
Ingram Micro Inc.  
1600 E. St. Andrew Place  
Santa Ana, CA 92705

**Re: Ingram Micro Inc.  
Form 10-K for Fiscal Year Ended December 30, 2006  
Filed February 26, 2007  
File No. 001-12203**

Dear Mr. Humes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief