

Mail Stop 4561

July 7, 2006

Dennis Polk
Chief Financial Officer and
Senior Vice President
Synnex Corporation
44201 Nobel Drive
Fremont, CA 94538

**Re: Synnex Corporation
Form 10-K for the Fiscal Year Ended
November 30, 2005
Filed February 13, 2006
Forms 8-K filed January 11, 2006 and March 23, 2006
File No. 001-31892**

Dear Mr. Polk:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief