



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2018

Simon Leung  
General Counsel  
SYNNEX Corporation  
44201 Nobel Drive  
Fremont, CA 94538

**Re: SYNNEX Corporation**  
**Registration Statement on Form S-4**  
**Filed August 9, 2018**  
**File No. 333-226708**

Dear Mr. Leung:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Allison M. Leopold Tilley