



DIVISION OF  
CORPORATION FINANCE

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

October 9, 2024

Paul Bay  
Chief Executive Officer  
Ingram Micro Holding Corporation  
3351 Michelson Drive, Suite 100  
Irvine, CA 92612

**Re: Ingram Micro Holding Corporation  
Registration Statement on Form S-1  
Filed September 30, 2024  
File No. 333-282404**

Dear Paul Bay:

We have reviewed your registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form S-1

Summary

Recent Developments

Preliminary Estimated Operating Results for the Thirteen Weeks Ended September 28, 2024,  
page 12

1. Please remove your statement that readers should not place undue reliance on your preliminary estimates, as investors should be able to rely on the information presented. Please also clearly state, if true, that the basic and diluted earnings per share information gives effect to the stock split discussed on page 22.

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The Offering, page 19

2. Page 22 indicates that a stock split will occur in conjunction with this offering. If it occurs prior to the effectiveness of this registration statement, please also revise your financial statements to give retroactive effect to the stock split. Otherwise, disclose, if true, that the stock split will occur after the effectiveness of this registration statement, but prior to the consummation of this offering. Refer to ASC 260-10-55-12 and SAB Topic 4:C.

Risk Factors

Risks Related to Our Reliance on Third Parties

We face a variety of risks in our reliance on third-party service companies..., page 57

3. We note your amended disclosure in response to prior comment 1. Please expand your disclosure to identify the major, large-scale cloud service provider that hosts Ingram Micro Xvantage. To provide additional context to investors, please also explain the applicable licensing terms or arrangements with such provider.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Keira Nakada at 202-551-3659 or Rufus Decker at 202-551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Alyssa Wall at 202-551-8106 or Mara Ransom at 202-551-3264 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Cristopher Greer