April 13, 2007

Mr. Dennis J. Letham Senior Vice President – Finance Anixter International Inc. 2301 Patriot Blvd. Glenview, IL 60026

Re: Anixter International Inc.

Form 10-K as of December 29, 2006

Filed February 23, 2007 File No. 001-10212

Dear Mr. Letham:

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

Sincerely,

Martin F. James Senior Assistant Chief Accountant