

Room 4561
via fax (727) 538-7808

November 6, 2006

Robert M. Dutkowsky
Chairman & CEO
Tech Data Corporation
5350 Tech Data Drive
Clearwater, FL 33760

**Re: Tech Data Corporation
Form 10-K for Fiscal Year Ended January 31, 2006
Filed April 3, 2006
Form 8-K Dated August 23, 2006
Form 10-Q for Quarter Ended July 31, 2006
Filed September 7, 2006
File No. 000-14625**

Dear Mr. Dutkowsky:

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