



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

July 11, 2017

Robert M. Dutkowsky  
Chief Executive Officer  
Tech Data Corporation  
5350 Tech Data Drive  
Clearwater, Florida 33760

**Re: Tech Data Corporation**  
**Form 10-K for Fiscal Year Ended January 31, 2017**  
**Filed March 30, 2017**  
**File No. 000-14625**

Dear Mr. Dutkowsky:

We have completed our review of your filing. 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.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services