



Division of Corporation Finance

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

Mail Stop 4561

July 7, 2009

Michael L. Baur  
Chief Executive Officer  
ScanSource, Inc.  
6 Logue Court  
Greenville, South Carolina 29615

**Re: ScanSource, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2008**  
**Filed August 28, 2008**  
**File No. 000-26926**

Dear Mr. Baur

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile (864) 255-5489  
Elizabeth O. Temple, Esq.  
Womble Carlyle