



DIVISION OF
CORPORATION FINANCE

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

June 14, 2011

Via E-mail

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

Re: ScanSource, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed August 26, 2010
Form 10-Q for the Fiscal Quarter Ended September 30, 2010
Filed November 3, 2010
File No. 000-26926

Dear Mr. Baur:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig Wilson

Craig Wilson
Senior Assistant Chief Accountant