



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 9, 2007

Mr. Stanley Laybourne  
Chief Financial Officer  
Insight Enterprises, Inc.  
1305 West Auto Drive  
Tempe, Arizona 85284

**RE:      Insight Enterprises, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed July 26, 2007**  
**Form 10-K/A for Fiscal Year Ended December 31, 2006**  
**Filed October 9, 2007**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2007**  
**Filed August 9, 2007**  
**File No. 0-25092**

Dear Mr. Laybourne:

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

Sincerely,

William Thompson  
Branch Chief