



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