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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported):
May 10, 2001

INGRAM MICRO 401(k) INVESTMENT SAVINGS PLAN
(Exact Name of Registrant as Specified in Its Charter)

Delaware (State of incorporation or organization)	1-12203 (Commission File Number)	62-1644402 (Plan 002) (I.R.S. Employer Identification No.)
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1600 E. St. Andrew Place
Santa Ana, CA 92799-5125
(Address, including zip code of Registrant's principal executive offices)

Registrant's telephone number, including area code: (714) 566-1000

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Item 4. Changes in Registrant's Certifying Accountant

On May 10, 2001, Stephens, Reidinger & Beller LLP ("Stephens") was dismissed as auditors for the Ingram Micro 401(k) Investment Savings Plan (the "Registrant"). Stephens' reports for the financial statements of the Registrant for the fiscal years ended December 31, 1998 and 1999 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. The decision to change accountants was approved by the Benefits Administrative Committee of Ingram Micro Inc., which has been charged with the administration of the Registrant. During the Registrant's two most recent fiscal years and the subsequent interim period preceding such dismissal, there was no disagreement with Stephens on any matter of accounting principles or practices, financial statement disclosure, or audit scope or procedure.

The auditing firm of Kushner, Smith, Joanou & Gregson, LLP was engaged, contemporaneous with the dismissal of Stephens, as auditors for the Registrant for the fiscal year ended December 31, 2000.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

INGRAM MICRO 401(k) INVESTMENT SAVINGS PLAN

By: /s/ Matthew Sauer

Name: Matthew Sauer
Title: Member of the Ingram Micro
Benefits Administrative Committee

Date: May 25, 2001

EXHIBIT INDEX

Exhibit Number	Description
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16.1	Letter dated May 25, 2001 of Stephens, Reidinger & Beller LLP re change in certifying accountant

Securities and Exchange Commission

We confirm our agreement with the statements made under Item 4 of the Form 8-K dated May 10, 2001 of the Ingram Micro 401(k) Investment Savings Plan, a copy of which has been furnished for our review.

Stephens, Reidinger & Beller LLP

Newport Beach, California
May 25, 2001