Mail Stop 4561

May 16, 2007

William D. Humes Executive Vice President and Chief Financial Officer Ingram Micro Inc. 1600 E. St. Andrew Place Santa Ana, CA 92705

> Re: Ingram Micro Inc. Form 10-K for Fiscal Year Ended December 30, 2006 Filed February 26, 2007 File No. 001-12203

Dear Mr. Humes:

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

Sincerely,

Stephen Krikorian Accounting Branch Chief