Room 4561

February 23, 2006

Larry C. Boyd
Senior Vice President, Secretary and
        General Counsel
Ingram Micro Inc.
1600 E. St. Andrew Place
Santa Ana, CA  92705

        Re:     Ingram Micro Inc.
                Form 10-K For the Year Ended January 1, 2005
        Forms 10-Q For the Quarterly Periods Ended April 2, July 2
and
        October 1, 2005
                Forms 8-K Filed on April 28, July 28 and October 27,
2005
                File No. 001-12203

Dear Mr. Boyd,

        We have reviewed your responses to the comments raised in
our
letter dated December 30, 2005 and have the following comments.

        We welcome any questions you may have about our comments or
any
other aspect of our review.  Feel free to call us at the telephone
numbers listed at the end of this letter.

Prior comment 1(b)

1. Refer to the table provided in your response to prior comment
1(b).  With regard to the allowance for doubtful accounts, please
explain your policies for recording expense and deductions to this
account and the timing of write-offs of uncollectible accounts.
With
regard to the allowance for sales returns, we note that cumulative
deductions in the three years presented are significantly less
than
the beginning balance reflected for 2002.  Tell us the time period
during which customers may make returns and provide a summary of
the
components of the reserve including when the original sales return
reserve was first established and the justification for continuing
to
carrying that balance.


2. Also with regard to the allowance for sales returns, we note
that
historically your deductions (actual returns) significantly exceed
charges (estimated returns). Tell us how you have considered this
trend in determining that you are able to reasonably estimate
returns
in accordance with SFAS 48.

        You may contact Tamara Tangen at (202) 551-3443 if you have
any
questions regarding our comments on the financial statements and
related matters.  Please contact me at (202) 551-3488 with any
other
questions.

                                                Sincerely,


                                                Stephen G. Krikorian
                                                Branch Chief - Accounting


Larry C. Boyd
Ingram Micro Inc.
February 23, 2006