GAAP to Non-GAAP Reconciliation

($ in thousands)	Three months ended October 31,		Nine months ended October 31,	
	2007 [1]	**2006**	**2007** [1]	**2006**
Operating Income				
GAAP operating income (loss) [2]	**$61,940**	$32,732	**$120,135**	$(68,477)
Goodwill impairment	**-**	,	**-**	136,093
Loss on disposal of subsidiaries [3]	**-**	-	**13,121**	-
Restructuring charges [4]	**-**	6,130	**16,149**	23,764
Other costs [5]	**-**	2,826	**-**	8,596
Non-GAAP operating income	**$61,940**	$41,688	**$149,405**	$99,976
Net Income attributable to shareholders of Tech Data Corporation				
GAAP net income (loss) from continuing operations attributable to shareholders of Tech Data Corporation	**$39,414**	$9,598	**$53,488**	$(136,986)
Goodwill impairment	**-**	-	**-**	136,093
Loss on disposal of subsidiaries [3]	**-**	-	**13,121**	-
Restructuring charges [4]	**-**	6,130	**16,149**	23,764
Other costs [5]	**-**	2,826	**-**	8,596
Tax effect on non-GAAP adjustment items	**-**	(565)	**(715)**	(3,528)
Deferred tax assets valuation allowance	**-**	-	**-**	8,352
Non-GAAP net income (loss) from continuing operations attributable to shareholders of Tech Data Corporation	**$39,414**	$17,989	**$82,043**	$36,291
Discontinued operations, net of tax	**-**	-	**-**	3,946
Non-GAAP net income (loss) attributable to shareholders of Tech Data Corporation	**$39,414**	$17,989	**$82,043**	$40,237

(1) As adjusted for FSP 14-1

(2) Effective February 1, 2010, Tech Data Corporation has reclassified certain foreign currency exchange gains or losses within the accompanying Consolidated Statement of Operations to "Cost of products sold". Historically, these gains and losses were reported as a separate component of Other (income) expense titled "Net foreign currency exchange loss (gain)". Management believes this revised presentation is consistent with how the company manages and reports the underlying transactions giving rise to these foreign currency exchange gains and losses.

(3) Loss on disposal of subsidiaries relates to the exit of the company's operations in the UAE and Israel.

(4) Restructuring charges for the three and nine months ended October 31, 2007 include $16.9 M related to the closure of a European logistics center and $(.8) M for changes in estimates related to the European restructuring program. Restructuring charges for the three and nine months ended October 31, 2006 relate to the company's European restructuring program completed in October 2006.

(5) Other costs represent consulting costs related to the company's European restructuring program completed in October 2006.

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GAAP to Non-GAAP Reconciliation (continued)

	Three months ended October 31,		Nine months ended October 31,	
	2007 (1)	2006	2007 (1)	2006
Net Income per Diluted Share attributable to shareholders of Tech Data Corporation				
GAAP net income (loss) per diluted share from continuing operations attributable to shareholders of Tech Data Corporation	**$.71**	$.18	**$.96**	$(2.47)
Goodwill impairment	**-**	-	**-**	2.46
Loss on disposal of subsidiaries (2)	**-**	-	**.24**	-
Restructuring charges (3)	**-**	.11	**.29**	.43
Other costs (4)	**-**	.05	**-**	.16
Tax effect on non-GAAP adjustment items	**-**	(.01)	**(.01)**	(.06)
Deferred tax assets valuation allowance	**-**	-	**-**	.15
Non-GAAP net income per diluted share from continuing operations attributable to shareholders of Tech Data Corporation	**$.71**	$ .33	**$1.48**	$.67
Discontinued operations, net of tax	**-**	-	**-**	.07
Non-GAAP net income per diluted share attributable to shareholders of Tech Data Corporation	**$.71**	$ .33	**$1.48**	$.74
Weighted average common shares outstanding (in thousands)				
Basic	**55,314**	54,560	**55,120**	55,251
Diluted	**55,727**	54,560	**55,516**	55,383

(1) As adjusted for FSP 14-1

(2) Loss on disposal of subsidiaries relates to the exit of the company's operations in the UAE and Israel.

(3) Restructuring charges for the three and nine months ended October 31, 2007 include $16.9 M related to the closure of a European logistics center and $(.8) M for changes in estimates related to the European restructuring program. Restructuring charges for the three and nine months ended October 31, 2006 relate to the company's European restructuring program completed in October 2006.

(4) Other costs represent consulting costs related to the company's European restructuring program completed in October 2006.

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