UNITED STATES 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 26, 2004)

TECH DATA CORPORATION

(Exact name of registrant as specified in its charter)

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Florida (State or other jurisdiction

0-14625 (Commission File Number) 59-1578329 (I.R.S. Employer

of incorporation)

Identification No.)

5350 Tech Data Drive, Clearwater, Florida 33760

(Address of principal executive offices)

Registrant s telephone number, including area code: (727) 539-7429

Not applicable

 $(Former\ name\ or\ former\ address,\ if\ changed\ since\ last\ report)$

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| Item 7 Financial Statements and Exhibits |
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| Exhibits The following exhibit is furnished as part of this Report: |
| Exhibit 99.1 Press Release issued by Tech Data Corporation dated May 26, 2004, announcing the Company s Fiscal 2005 First-Quarter Earnings |
| Item 9 Regulation FD Disclosure |
| Item 12 Disclosure of Results of Operations and Financial Condition |
| The following information is being furnished pursuant to both Item 9, Regulation FD Disclosure and Item 12, Disclosure of Results of Operations and Financial Condition. |

On May 26, 2004, Tech Data Corporation issued a press release regarding its financial results for its first quarter ended April 30, 2004. The information in this Report, including the exhibits, is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act.

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SIGNATURES

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 thereunto duly authorized.

May 26, 2004

/s/ JEFFERY P. HOWELLS

Jeffery P. Howells

Executive Vice President & Chief Financial Officer

Tech Data Corporation