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One East Washington Street
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Phoenix, AZ 85004

January 9, 2026

VIA ELECTRONIC SUBMISSION

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E. Washington, D.C. 20549

Re: Insight Enterprises, Inc.
Shareholder Proposal of John Chevedden
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

On behalf of Insight Enterprises, Inc. (the "***Company***"), we hereby notify the Securities and Exchange Commission (the "***Commission***") that the Company intends to omit from its proxy statement and form of proxy for its 2026 Annual Meeting of Stockholders (the "***2026 Annual Meeting***" and such materials, the "***2026 Proxy Materials***") a stockholder proposal and supporting statement (the "***Proposal***") submitted by John Chevedden (the "***Proponent***") on or around September 29, 2025.

Pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended, on behalf of the Company, we are submitting electronically to the Commission: (i) this letter, which sets forth the Company's reasons for excluding the Proposal and (ii) a copy of the Proposal attached hereto as Exhibit A.

In addition, by copy on this letter, we are advising the Proponent of the Company's intention to omit the Proposal from the 2026 Proxy Materials. Pursuant to Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008), the Proponent is required to send to the Company a copy of any statement that the Proponent elects to submit to the Commission or the Division of Corporation Finance (the "***Staff***") in response to this letter. Accordingly, the Company is taking this opportunity to inform the Proponent that if he elects to submit additional statements to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should be furnished concurrently to Samuel C. Cowley, Senior Vice President, General Counsel and Secretary of the Company.

The Proposal

The Proposal sets forth the following resolution to be voted on by stockholders at the 2026 Annual Meeting:

> *"Shareholders request that the Board of Directors take each step necessary so that each voting requirement in our charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than simple majority vote be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. This proposal includes that Insight Enterprises shall state in its governing documents that it shall not have any super-majority voting standards, which includes default super-majority voting standards, upon adoption of this proposal."*

Basis for Exclusion

The Company intends to exclude the Proposal from the 2026 Proxy Materials pursuant to Rule 14a-8(i)(10), which provides that a stockholder proposal may be omitted from a company's proxy materials if "the company has already substantially implemented the proposal."

Historically, the Staff has allowed the exclusion of stockholder proposals under Rule 14a-8(i)(10) where a company has taken actions to satisfactorily address the "essential objectives" and underlying concerns of the stockholder proposal.[1] Further, the Staff has consistently concurred with the exclusion of stockholder proposals similar to the Proposal where a company's board of directors lacked authority to unilaterally amend the company's organizational documents but took actions to address the essential objectives of the proposal by adopting resolutions (i) approving amendments to the company's organizational documents, (ii) directing that such amendments be submitted to stockholders for approval at the company's next annual meeting, and (iii) recommending that stockholders vote to adopt such amendments.[2] Importantly, the Staff has also consistently stated that it generally will not consider voting standards implicit in state law unless a proposal identifies the specific state law provisions at issue.[3]

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[1] *See, e.g.*, *PG&E Corp.* (Mar. 10, 2010); *Quest Diagnostics Inc.* (Mar. 17, 2016); *PulteGroup* (Mar. 19, 2024); *Eli Lilly & Co*. (Mar. 14, 2024); and *West Pharmaceutical Services, Inc.* (Mar. 13, 2024).

[2] *See, e.g., OGE Energy Corp. (Mar. 21, 2025)*; *Cincinnati Financial Corp. (Mar. 11, 2025)*; *Public Service Enterprise Group Inc.* (Mar. 10, 2025); *PulteGroup, Inc.* (Mar. 19. 2024); *Eli Lilly & Co.* (Mar. 14, 2024); *West Pharmaceutical Services Inc*. (Mar. 13, 2024); *General Mills Inc*. (Aug. 6, 2021); *Flowserve Corporation* (Mar. 30, 2021); *AbbVie Inc.* (Mar. 2, 2021); *Fortive Corporation* (Feb. 12, 2020); *Eli Lilly & Co.* (Jan. 31, 2020); *The Southern Company* (Mar. 13, 2019); *KeyCorp* (Mar. 22, 2019); *AbbVie Inc.* (Feb. 27, 2019); *Eli Lilly and Company* (Jan. 8, 2018); *Korn/Ferry International* (Jul. 6, 2017); *The Southern Company* (Feb. 24, 2017); *The Brink's Co.* (Feb. 5, 2015); *Visa Inc.* (Nov. 14, 2014); *Medtronic, Inc.* (Jun. 13, 2013); and *McKesson Corp.* (Apr. 8, 2011).

[3] *See, e.g., Public Service Enterprise Group Inc.* (Mar. 10, 2025); *Eli Lilly & Co*. (Mar. 17, 2025); *NRG Energy, Inc.* (Mar. 18, 2025); and *CACI International Inc.* (Sept. 2, 2025).

Here, while the Board lacks unilateral authority to amend its certificate of incorporation (the "***Certificate of Incorporation***"), the Company's Board of Directors (the "***Board***") has approved, and intends to submit to stockholders at the 2026 Annual Meeting, amendments to the Certificate of Incorporation via an Amended and Restated Certificate of Incorporation (the "***Revised Charter***"), which eliminates all existing supermajority provisions or replaces them with majority voting standards[4]. The text of the Revised Charter as expected to be presented to stockholders at the 2026 Annual Meeting, in which deletions are indicated by strikethroughs and additions are indicated by underlining, is attached hereto as Exhibit B.

The Revised Charter compares favorably with, and substantially addresses, the essential objective of the Proposal to eliminate the supermajority voting requirements. Although the Revised Charter does not implement the exact voting standard specified in the Proposal, as the Proponent's supporting statement expresses a preference for a "majority of votes cast" formulation, the Staff has made clear in its no-action responses that substantial implementation does not require strict adherence to a particular simple-majority phrasing where the supermajority thresholds have been eliminated and the remaining voting standards comply with state law.[5] Further, the Board has directed that the Revised Charter be submitted to stockholders for approval at the 2026 Annual Meeting. The Board will also recommend that stockholders vote to approve the Revised Charter.

Taken together, these actions demonstrate that the Board has, or will have, taken the necessary steps to eliminate all provisions in the Company's governing documents requiring supermajority voting standards that are applicable to holders of the Company's common stock. Accordingly, the Company has substantially implemented the Proposal's essential objective and intends to exclude the Proposal from the 2026 Proxy Materials under Rule 14a-8(i)(10). Should the Staff require any additional information or have any questions, please do not hesitate to contact the undersigned at (602) 382-6316.

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[4] The Company's bylaws do not contain any supermajority voting requirements.
[5] *See, e.g., Public Service Enterprise Group Inc.* (Mar. 10, 2025) and *Cadence Design Systems Inc. (Feb. 27, 2019)*.

Respectfully submitted,

Jeffrey E. Beck
Partner
Snell & Wilmer L.L.P.

Enclosures

Exhibit A - Stockholder Proposal of John Chevedden
Exhibit B - Revised Charter (redline)

Cc: Samuel C. Cowley, Insight Enterprises, Inc. Senior Vice President, General Counsel & Secretary
Karim Adatia, Insight Enterprises, Inc. Senior Vice President & Deputy General Counsel
John Chevedden

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Exhibit A
Stockholder Proposal
See attached.

[NSIT: Rule 14a-8 Proposal, September 29, 2025]
[This line and any line above it – *Not* for publication.]

Proposal 4 – Majority Vote Standard

Shareholders request that the Board of Directors take each step necessary so that each voting requirement in our charter and bylaws (that is explicit or implicit due to default to state law) that calls for a greater than simple majority vote be replaced by a requirement for a majority of the votes cast for and against applicable proposals, or a simple majority in compliance with applicable laws. If necessary this means the closest standard to a majority of the votes cast for and against such proposals consistent with applicable laws. This proposal includes that Insight Enterprises shall state in its governing documents that it shall not have any super-majority voting standards, which includes default super-majority voting standards, upon adoption of this proposal.

Shareholders are willing to pay a premium for shares of companies that have excellent corporate governance. The supermajority voting requirements, like those of Insight Enterprises, have been found to be one of 6 entrenching mechanisms that are negatively related to company performance according to "What Matters in Corporate Governance" by Lucien Bebchuk, Alma Cohen and Allen Ferrell of the Harvard Law School. Supermajority requirements can be used to block proposals supported by most shareowners but opposed by management.

This proposal topic won from 74% to 88% support at Weyerhaeuser, Alcoa, Waste Management, Goldman Sachs, FirstEnergy and Macy's. These votes would have been higher than 74% to 88% if more shareholders had access to independent proxy voting advice.

This proposal topic received 98% support each in 2024 at annual meetings of Domino's Pizza, FMC Corporation, ConocoPhillips, Masco Corporation and Power Integrations.

Please vote yes:
Majority Vote Standard – Proposal 4
[The line above – *Is* for publication. Please assign the correct proposal number in the 2 places.]

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Exhibit B
Revised Charter
See attached.

AMENDED AND RESTATED
CERTIFICATE OF INCORPORATION
OF
INSIGHT ENTERPRISES, INC.
(AS AMENDED THROUGH MAY ~~3~~[ ], ~~2005~~2026)

1. Name. The name of the Corporation is Insight Enterprises, Inc.

2. Registered Office and Agent. The name and address of the registered office and registered agent of the Corporation is The Corporation Trust Company, Corporation Trust Center, 1209 Orange Street, Wilmington, New Castle County, Delaware.

3. Purpose. The purpose for which this Corporation is organized is the transaction of any or all lawful activity for which corporations may be organized under the General Corporation Law of Delaware, as it may be amended from time to time ("GCL").

4. Authorized Capital. The total number of shares of stock which the Corporation shall have authority to issue is 103,000,000 shares, consisting of 100,000,000 shares of common stock having a par value of $.01 per share (the "Common Stock") and 3,000,000 shares of preferred stock having a par value of $.01 per share (the "Preferred Stock").

The Board of Directors is authorized, subject to limitations prescribed by law and the provisions of this Article 4, to provide for the issuance of the shares of Preferred Stock in series, and by filing a certificate pursuant to the applicable law of the State of Delaware, to establish from time to time the number of shares to be included in each such series, and to fix the designation, powers, preferences and rights of the shares of each such series and the qualifications, limitations or restrictions thereof.

The authority of the Board with respect to each series shall include, but not be limited to, determination of the following:

(a) The number of shares constituting that series and the distinctive designation of that series;

(b) The dividend rate on the shares of that series, whether dividends shall be cumulative, and, if so, from which date or dates, and the relative rights of priority, if any, of payment of dividends on shares of that series;

(c) Whether that series shall have voting rights, in addition to the voting rights provided by law, and, if so, the terms of such voting rights;

(d) Whether that series shall have conversion privileges, and, if so, the terms and conditions of such conversion, including provision for adjustment of the conversion rate in such events as the Board of Directors shall determine;

(e) Whether or not the shares of that series shall be redeemable, and, if so, the terms and conditions of such redemption, including the date or dates upon or after which they shall be redeemable, and the amount per share payable in case of redemption, which amount may vary under different conditions and at different redemption dates;

(f) Whether that series shall have a sinking fund for the redemption or purchase of shares of that series, and, if so, the terms and amount of such sinking fund;

(g) The rights of the shares of that series in the event of voluntary or involuntary liquidation, dissolution or winding up of the Corporation, and the relative rights of priority, if any, of payment of shares of that series; and

(h) Any other relative rights, preferences and limitations of that series.

5. Classification and Terms of Directors. The business and affairs of the Corporation shall be managed by or under the direction of the Board of Directors consisting of not less than three directors nor more than twelve directors, the exact number of directors to be determined from time to time by resolution adopted by the Board of Directors.

Until the election of directors at the 2016 annual meeting of stockholders (each annual meeting of stockholders, an "Annual Meeting"), pursuant to Section 141(d) of the DGCL, the Board shall be divided into three classes of directors, Class I, Class II and Class III (each class as nearly equal in number as possible), with the directors in Class I having a term expiring at the 2016 Annual Meeting, the directors in Class II having a term expiring at the 2017 Annual Meeting and the directors in Class III having a term expiring at the 2018 Annual Meeting. Commencing with the election of directors at the 2016 Annual Meeting, pursuant to Section 141(d) of the DGCL, the Board shall be divided into two classes of directors, Class I and Class II, with the directors in Class I having a term that expires at the 2017 Annual Meeting and the directors in Class II having a term that expires at the 2018 Annual Meeting. The successors of the directors who, immediately prior to the 2016 Annual Meeting, were members of Class I (and whose terms expire at the 2016 Annual Meeting) shall be elected to Class I; the directors who, immediately prior to the 2016 Annual Meeting, were members of Class II (and whose terms were scheduled to expire at the 2017 Annual Meeting) shall become members of Class I for a term expiring at the 2017 Annual Meeting; and the directors who, immediately prior to the 2016 Annual Meeting, were members of Class III (and whose terms were scheduled to expire at the 2018 Annual Meeting) shall be members of Class II for a term expiring at the 2018 Annual Meeting.

Commencing with the election of directors at the 2017 Annual Meeting, pursuant to Section 141(d) of the DGCL, there shall be a single class of directors, Class I, with all directors of such class having a term that expires at the 2018 Annual Meeting. The successors of the directors who, immediately prior to the 2017 Annual Meeting, were members of Class I (and whose terms expire at the 2017 Annual Meeting) shall be elected to Class I and the directors who, immediately prior to the 2017 Annual Meeting, were members of Class III (and whose terms were scheduled to expire at the 2018 Annual Meeting) shall become members of Class I for a term expiring at the 2018 Annual Meeting.

From and after the election of directors at the 2018 Annual Meeting, the Board shall cease to be classified as provided in Section 141(d) of the DGCL, and the directors elected at the 2018 Annual Meeting (and each Annual Meeting thereafter) shall be elected for a term expiring at the next Annual Meeting.

Any vacancy on the Board of Directors that results from an increase in the number of directors may be filled by a majority of the directors then in office, even if less than a quorum, or by a sole remaining director. Any director elected to fill a vacancy shall hold office for a term that shall coincide with the terms of the class in which such director shall have been elected or, following the termination of the division of directors into classes, each director so chosen shall hold office for a term expiring at the next annual meeting of stockholders held after his or her election as director and until his or her successor shall be elected and shall qualify, subject, however, to prior death, resignation, retirement, disqualification or removal from office. No decrease in the number of directors constituting the Board of Directors shall shorten term of any incumbent director.

Notwithstanding the foregoing, whenever the holders of any one or more classes or series of Preferred Stock issued by the Corporation shall have the right, voting separately by class or series, to elect directors at an annual or special meeting of stockholders, the election, term of office, filling of vacancies and other features of such directorships shall be governed by the terms of this Certificate of Incorporation and the resolution or resolutions adopted by the Board of Directors pursuant to Article 4 applicable thereto, and such directors so elected shall not be divided into classes pursuant to this Article 5 unless expressly provided by such terms.

6. Removal of Directors. Subject to the rights of the holders of any one or more series of Preferred Stock to elect additional directors under specific circumstances, (i) any director in a class of directors elected for a term expiring at the third annual meeting of stockholders following the election of such class shall be removable only for cause, and all other directors shall be removable either with or without cause, and (ii) the removal of any director, whether with or without cause, shall require the affirmative vote of the holders of a majority of the outstanding shares of the Corporation then entitled to vote generally in the election of directors.

7. Election of Directors. Elections of directors at an annual or special meeting of stockholders shall be by written ballot unless the Bylaws of the Corporation shall otherwise provide. Advance notice of stockholder nominations for the election of directors shall be given in the manner provided in the Bylaws of the Corporation.

8. Special Meetings. Special meetings of the stockholders of the Corporation for any purpose or purposes may be called at any time only by the Chairman of the Board, the Chief Executive Officer, or the Board of Directors pursuant to a resolution approved by a majority of the whole Board of Directors, or at the request in writing of stockholders owning twenty-five percent (25%) or more in amount of the capital stock issued and outstanding and entitled to vote. Special meetings of the stockholders may not be called by any other person or persons. Business transacted at any special meeting of the stockholders shall be limited to the purposes stated in the notice of such meeting.

9. Special Voting Requirements.

(a) Except as set forth in Section ~~B~~(b) of this Article 9, the affirmative vote of the holders of ~~two-thirds~~a majority of the outstanding stock of the Corporation entitled to vote shall be required for:

(1) any merger or consolidation to which the Corporation, or any of its subsidiaries, and an Interested Person (as hereinafter defined) are parties;

(2) any sale or other disposition by the Corporation, or any of its subsidiaries, of all or substantially all of its assets to an Interested Person;

(3) any purchase or other acquisition by the Corporation, or any of its subsidiaries, of all or substantially all of the assets or stock of an Interested Person; and

(4) any other transaction with an Interested Person which requires the approval of the stockholders of the Corporation under the GCL, as in effect from time to time.

(b) The provisions of Section (a) of this Article 9 shall not be applicable to any transaction described therein if such transaction is approved by resolution of the Corporation's Board of Directors, provided that a majority of the members of the Board of Directors voting for the approval of such transaction are Continuing Directors. The term "Continuing Director" shall mean any member of the Board of Directors of the Corporation who is not the Interested Person, and not an affiliate, associate, representative or nominee of the Interested Person or of such an affiliate or associate, that is involved in the relevant transaction, and (A) was a member of the Board of Directors on November 9, 1994 or (B) was a member of the Board of Directors prior to the date that the person, firm or corporation, or any group thereof, with whom such transaction is proposed, became an Interested Person, or (C) whose initial election as a director of the Corporation succeeds a Continuing Director or is a newly created directorship, and in either case was recommended by a majority vote of the Continuing Directors then in office.

(c) As used in this Article 9, the term "Interested Person" shall mean any person, firm or corporation, or any group thereof, acting or intending to act in concert, including any person directly or indirectly controlling or controlled by or under direct or indirect common control with such person, firm or corporation or group, which owns of record or beneficially, directly or indirectly, five percent (5%) or more of any class of voting securities of the Corporation; except that the term "Interested Person" shall not mean or apply to a person, firm or corporation which owned of record or beneficially twenty-five percent (25%) or more of any class of voting securities of the Corporation at the effective time of the merger of Insight Enterprises, Inc., an Arizona corporation, into the Corporation.

10. Limitation of Liability. No director of the Corporation shall be personally liable to the Corporation or its stockholders for monetary damages for any breach of fiduciary duty by such a director as a director. Notwithstanding the foregoing sentence, a director shall be liable to the extent provided by applicable law (i) for any breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the GCL, or (iv) for any transaction from which such director derived an improper personal benefit. No amendment to or repeal of this Article 10 shall apply to or have an effect on the liability or alleged liability of any director of the Corporation for or with respect to any acts or omissions of such director occurring prior to such amendment or repeal.

11. Bylaws. In furtherance and not in limitation of the powers conferred by statute, the Board of Directors is expressly authorized by majority vote of the whole Board of Directors to adopt, repeal, alter, amend or rescind the Bylaws of the Corporation. In addition, the Bylaws of the Corporation may be adopted, repealed, altered, amended, or rescinded by the affirmative vote of ~~two-thirds~~a majority of the outstanding stock of the Corporation entitled to vote thereon~~; provided, if the Continuing Directors, as defined in Article 9, shall by a two-thirds favorable vote of such Continuing Directors have adopted a resolution approving the amendment or repeal proposal and have determined to recommend it for approval by the holders of stock entitled to vote thereon, then the vote required shall be the affirmative vote of the holders of at least a majority of the outstanding shares entitled to vote thereon.~~.

12. Action by Consent of Stockholders. Any action required or permitted to be taken by the stockholders must be effected at a duly called and noticed annual or special meeting of such stockholders and may not be effected by any consent in writing by such stockholders.

13. Certificate. The Corporation specifically elects not to be governed by Section 203 of the GCL. The Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation in the manner now or hereafter prescribed by statute and the Certificate of Incorporation, and all rights conferred on stockholders herein are granted subject to the reservations in this Article 13~~; provided, however, the affirmative vote of the holders of at least two-thirds of the voting power of the outstanding stock of the Corporation entitled to vote thereon shall be required to alter, amend, or adopt any provision inconsistent with or repeal Articles 5, 6, 7, 8, 9, 10, 11, 12 and this Article 13; provided, if the Continuing Directors, as defined in Article 9, shall by a two-thirds favorable vote of such Continuing Directors have adopted a resolution approving the amendment or repeal proposal and have determined to recommend it for approval by the holders of stock entitled to vote thereon, then the vote required shall be the affirmative vote of the holders of at least a majority of the outstanding shares entitled to vote thereon.~~.

14. Incorporator. The name and address of the sole incorporator is as follows:

Eric J. Crown
6820 S. Harl Avenue
Tempe, AZ 85283