

INSIGHT ENTERPRISES INC  
Form 8-K  
March 20, 2009

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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):

March 19, 2009

Insight Enterprises, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of incorporation)

000-25092

(Commission  
File Number)

86-0766246

(I.R.S. Employer  
Identification No.)

1305 West Auto Drive, Tempe, Arizona

(Address of principal executive offices)

85284

(Zip Code)

Registrant's telephone number, including area code:

480-902-1001

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)  
 Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)  
 Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))  
 Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 8.01 Other Events.**

As previously announced, Insight Enterprises, Inc. (the "Company"), following an internal review, has determined that its historical accounting treatment, since 1996, of certain aged trade credits was in error and that certain of the Company's historical financial statements will require restatement. On March 19, 2009, the Company received an informal inquiry from the Securities and Exchange Commission requesting certain documents and information relating to its historical accounting treatment of aged trade credits. The Company intends to cooperate with all matters related to this request.

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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 hereunto duly authorized.

*March 20, 2009*

Insight Enterprises, Inc.

By: *Steven R. Andrews*

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*Name: Steven R. Andrews*

*Title: General Counsel, Secretary*