

Mail Stop 3561

March 22, 2010

Patricia Gallup, Chief Executive Officer  
PC Connection, Inc.  
730 Milford Road  
Merrimack, New Hampshire 03054

**Re: PC Connection, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Filed March 16, 2009  
File No. 0-23827**

Dear Ms. Gallup:

We have completed our review of your annual report on Form 10-K and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Jack Ferguson  
PC Connection, Inc.  
Via Facsimile