

Mail Stop 3561

September 28, 2005

Via U.S. Mail and Facsimile

Mr. Jack Ferguson
Treasurer and Interim Chief Financial Officer
PC Connection, Inc.
730 Milford Road
Merrimack, NH 03054-4631

Re: Form 10-K for the Year Ended December 31, 2004
Form 10-Q for the Quarterly Period Ended March 31, 2005
File No. 000-23827

Dear Mr. Ferguson:

We have completed our review of your Form 10-K and related reports and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief