

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