



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

November 12, 2010

Timothy L. Frank  
Chief Executive Officer and President  
Conn's, Inc.  
3295 College Street  
Beaumont, Texas 77701

**Re: Conn's, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 13, 2010**  
**File No. 000-50421**

Dear Mr. Frank:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: D. Forrest Brumbaugh  
Via Facsimile