



DIVISION OF
CORPORATION FINANCE

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

January 7, 2014

Via E-mail

Theodore M. Wright
Chief Executive Officer and President
Conn's, Inc.
4055 Technology Forest Blvd, Suite 210
The Woodlands, Texas 77381

Re: Conn's, Inc.
Form 10-K for Fiscal Year Ended January 31, 2013
Filed April 5, 2013
File No. 1-34956

Dear Mr. Wright:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief