

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

December 3, 2021

Mark Prior Vice President, General Counsel and Secretary Conn's, Inc. 2445 Technology Forest Blvd., Suite 800 The Woodlands, Texas 77381

Re: Conn's, Inc.
Registration Statement on Form S-3
Filed November 24, 2021
File No. 333-261325

Dear Mr. Prior:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Kevin Lewis