



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 26, 2017

Timothy McGrath  
President and Chief Executive Officer  
PC Connection, Inc.  
730 Milford Road  
Merrimack, New Hampshire 03054

**Re: PC Connection, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 3, 2017**  
**File No. 0-23827**

Dear Mr. McGrath:

We have completed our review of your filing. 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.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products