

Mail Stop 3561

March 12, 2010

Frank F. Khulusi, Chief Executive Officer  
PC Mall, Inc.  
2555 West 190<sup>th</sup> Street, Suite 201  
Torrance, California 90504

**Re: PC Mall, Inc.  
Form 10-K for the Year Ended December 31, 2008, as amended  
Filed March 16, 2009  
File No. 0-25790**

Dear Mr. Khulusi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Craig Mordock, Esq.  
Bingham McCutchen  
Via Facsimile