

January 14, 2010

**Via facsimile (202-772-9204) and US Mail**

John Fieldsend, Attorney-Advisor  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

RE: PC Connection, Inc.  
Annual Report on Form 10-K for the Year Ended  
December 31, 2008, Filed March 16, 2009  
File No. 0-23827, and Related Filings

Dear Mr. Fieldsend:

This letter supplements our letter dated January 11, 2010 referring to your letter dated December 31, 2009, commenting on our 2008 Form 10-K filing and our various 2009 filings. Your letter requires that we respond within 10 business days (which I calculate to be Friday, January 15) or advise you when we will respond. I have been reviewing the SEC's comments relating to those filings, and my staff and I have been busy planning, gathering necessary information and otherwise working on creating appropriate responses.

I have also, however, reviewed the band-width of my staff during this busy year-end financial close and have determined that we will need additional time to provide adequate responses. We are all heavily occupied in closing the books, working with the auditors and finalizing our 2009 financial results, which we will be initially reporting in our press release on February 4. Accordingly, I request that we be granted until February 12 to complete and submit our responses to your December 31 letter. I noted that most of the comments relate to prospective disclosure changes, and those changes will be incorporated in our 2009 Form 10-K report and 2010 Proxy Statement. I assure you that we will try to respond earlier if we can, and we can most certainly file the amended 8-K report, containing the schedules and exhibits requested in your comment no. 2, well before that date.

I was able to discuss this matter with you on January 12, at which time you indicated that our requested extension to February 12 was acceptable. I assure you that we will respond to all of the comments in your December 31, 2009 letter at least by February 12, 2010, if not sooner. If you have any questions or additional comments, I can be reached by telephone at (603) 683-2156 or (603) 859-0134, or by fax to my assistant, Janice Rush, at (603) 683-1334. You may also contact Stephen Baldrige, our Corporate Controller, at (603) 683-2052.

Thank you for your assistance.

Yours truly,

/s/ Jack L. Ferguson

Jack L. Ferguson  
Executive Vice President and CFO

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cc: H. Christopher Owings, Assistant Director  
Stephen Baldrige, Sr. Vice President of Finance & Corporate Controller