

PC CONNECTION, INC  
Route 101A, 730 Milford Road  
Merrimack, New Hampshire 03054

September 4, 2001

VIA EDGAR and facsimile

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn: Albert Yarashus

Re: PC Connection, Inc.  
Registration Statement on Form S-4 (File No. 333-63272)  
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Ladies and Gentlemen:

PC Connection, Inc. (the "Company") hereby withdraws the above-mentioned registration statement on Form S-4 (the "Registration Statement"), pursuant to Rules 477(a) and (b) promulgated under the Securities Act of 1933, as amended, effective upon the date of filing of this letter with the Securities and Exchange Commission, unless the Commission objects thereto within 15 days after such filing. The Company is withdrawing the Registration Statement because it has determined not to proceed with the transactions contemplated thereby. The Company confirms that no securities have been or will be issued or sold under the Registration Statement.

The Company further requests that, pursuant to Rule 477(c), an order with the date of the granting of the withdrawal be included in the file for the Registration Statement in the following manner: "Withdrawal upon the request of the Registrant, the Commission consenting thereto." Upon the grant of the Commission's consent to the requested withdrawal of the Registration Statement, please return a dated copy of the order granting such withdrawal to the undersigned by facsimile at (603) 423 - 5797.

If you have any questions or comments or require further information or documentation, please do not hesitate to call the undersigned at (603) 423-2000 or Jay Bothwick, Esq. or Maria Stahl, Esq., of Hale and Dorr LLP, outside counsel to the Company, at (617) 526-6000.

Sincerely,

/s/ Mark A. Gavin

Mark A. Gavin  
Senior Vice President of Finance and  
Chief Financial Officer of  
PC Connection, Inc.

cc: Terry Hatfield, Division of Corporation Finance  
Patricia Gallup  
Wayne Wilson  
Jay Bothwick, Esq.  
Mark Chamberlain, Esq.