

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

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