

September 20, 2022

Thomas Baker
Chief Financial Officer
PC Connection, Inc.
730 Milford Rd.
Merrimack, New Hampshire 03054

Year Ended December 31, 2021
2022

Quarterly Period Ended June 30, 2022
2022

Re: PC Connection, Inc.
Form 10-K for the
Filed March 14,
Form 10-Q for the
Filed August 4,
File No. 000-23827

Dear Mr. Baker:

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,

Division of Corporation Finance
Office of Trade & Services