

Mail Stop 3561

March 3, 2008

Patricia Gallup
Chairman and Chief Executive Officer
PC Connection, Inc.
Rt. 101A, 730 Milford Road
Merrimack, NH 03054

**Re: PC Connection, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 28, 2007
Definitive Proxy Statement on Schedule 14A
Filed April 30, 2007
File No. 0-23827**

Dear Ms. Gallup:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2006 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director