



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

DIVISION OF
CORPORATION FINANCE

November 12, 2010

Timothy L. Frank
Chief Executive Officer and President
Conn's, Inc.
3295 College Street
Beaumont, Texas 77701

Re: Conn's, Inc.
Definitive Proxy Statement on Schedule 14A
Filed April 13, 2010
File No. 000-50421

Dear Mr. Frank:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: D. Forrest Brumbaugh
Via Facsimile