



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

DIVISION OF  
CORPORATION FINANCE

June 11, 2010

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

**RE: Conn's, Inc.**  
**Amendment No. 1 to Form 10-K and Form 10-K for Fiscal Year Ended**  
**January 31, 2009**  
**Filed April 12, 2010 and March 25, 2010**  
**Form 10-Q for Fiscal Quarter Ended April 30, 2010**  
**Filed May 27, 2010**  
**File No. 0-50421**

Dear Mr. Frank:

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

Sincerely,

William Thompson  
Accounting Branch Chief