Thomas J. Frank, Sr. Chairman of the Board and Chief Executive Officer Conn's, Inc. 3295 College Street Beaumont, TX 77701

Re: Conn's, Inc.

Form 10-K for the fiscal year ended January 31, 2007

Filed March 29, 2007 File No. 000-50421

Dear Mr. Frank:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director