

Conn's, Inc.
2445 Technology Forest Boulevard
The Woodlands, Texas 77381

December 9, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Jennie Beysolow

Re: *Registration Statement on Form S-3 (File No. 333-261325) of Conn's, Inc.*

Ladies and Gentlemen:

On behalf of Conn's, Inc., and pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned hereby requests that the effective date of the above referenced Registration Statement on Form S-3 be accelerated to 4:30 p.m., Washington, D.C. time, on December 14, 2021, or as soon thereafter as practicable.

Very truly yours,

CONN'S, INC.

By: /s/ Mark L. Prior

Name: Mark L. Prior

Title: Vice President, General Counsel and Secretary