



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

DIVISION OF
CORPORATION FINANCE

October 25, 2016

Mail Stop 4720

Via E-mail

Scott L. Beiser
Chief Executive Officer
Houlihan Lokey, Inc.
10250 Constellation Blvd.
5th Floor
Los Angeles, CA 90067

Re: Houlihan Lokey, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2016
Filed June 23, 2016
File No. 001-37537

Dear Mr. Beiser:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan
Senior Assistant Chief Accountant
Office of Financial Services