



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

November 7, 2016

Via E-mail

Christopher M. Crain  
General Counsel  
Houlihan Lokey, Inc.  
10250 Constellation Blvd., 5th Floor  
Los Angeles, CA 90067

**Re: Houlihan Lokey, Inc.  
Registration Statement on Form S-3  
Filed November 1, 2016  
File No. 333-214358**

Dear Mr. Crain:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Christopher Dunham, Staff Attorney, at (202) 551-3783 with any questions.

Sincerely,

/s/ Dietrich A. King

Dietrich A. King  
Assistant Director  
Office of Financial Services

cc: Steven B. Stokdyk, Esq.