



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2016

Mail Stop 4720

Via E-mail

Joseph Simon  
Chief Financial Officer  
Moelis & Company  
399 Park Avenue, 5<sup>th</sup> Floor  
New York, New York 10022

**Re: Moelis & Company  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed March 14, 2016  
File No. 001-36418**

Dear Mr. Simon:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Hugh West

Hugh West  
Accounting Branch Chief  
Office of Financial Services