

Mail Stop 3561

March 31, 2008

Via Fax & U.S. Mail

Thomas S. Irwin
Chief Financial Officer
HEICO Corporation
3000 Taft St.
Hollywood, FL 33021

Re: HEICO Corporation
Form 10-K for the fiscal year ended October 31, 2007
Filed December 28, 2007
File No. 001-04604

Dear Mr. Irwin:

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

Sincerely,

Linda Cvrkel
Branch Chief