



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

April 11, 2016

Phillip Marshall  
Chief Financial Officer  
RCI Hospitality Holdings, Inc.  
10959 Cutten Road  
Houston, Texas 77066

**Re: RCI Hospitality Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2015**  
**Filed December 14, 2015**  
**Form 10-Q for Fiscal Quarter Ended December 31, 2015**  
**Filed February 9, 2016**  
**File No. 001-13992**

Dear Mr. Marshall:

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/ Lyn Shenk

Melissa Raminpour  
Accounting Branch Chief  
Office of Transportation and Leisure