



DIVISION OF
CORPORATION FINANCE

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

February 23, 2022

Eric Langan
Chief Executive Officer and President
RCI Hospitality Holdings, Inc.
10737 Cutten Road
Houston, TX 77066

Re: RCI Hospitality Holdings, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2021
Filed December 14, 2021
File No. 001-13992

Dear Mr. Langan:

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,

Division of Corporation Finance
Office of Trade & Services