



DIVISION OF  
CORPORATION FINANCE

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

April 6, 2016

Via Email

Carlos Macau  
Chief Financial Officer  
HEICO Corporation  
3000 Taft Street  
Hollywood, Florida 33021

**Re: HEICO Corporation**  
**Form 10-K for the year ended October 31, 2015**  
**Filed December 17, 2015**  
**Form 8-K furnished February 25, 2016**  
**File No. 001-04604**

Dear Mr. Macau:

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/ Melissa Raminpour

Melissa Raminpour  
Accounting Branch Chief