



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

September 16, 2016

Via E-mail

Sonja K. McClelland  
Vice President, Secretary, Treasurer  
and Chief Financial Officer  
Hurco Companies, Inc.  
One Technology Way  
Indianapolis, Indiana 46268

**Re: Hurco Companies, Inc.  
Form 10-K for Fiscal Year Ended October 31, 2015  
Filed January 8, 2016  
File No. 000-09143**

Dear Ms. McClelland:

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/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery