

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

May 22, 2024

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

Re: HEICO CORP

Form 10-K for the fiscal year ended October 31, 2023

File No. 001-04604

Dear Carlos Macau:

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 Manufacturing