

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

March 22, 2011

Mr. John G. Oblazney Chief Financial Officer Hurco Companies, Inc. One Technology Way Indianapolis, Indiana 46268

Re: Hurco Companies, Inc.

Form 10-K for the year ended October 31, 2010

File No. 000-09143

Dear Mr. Oblazney:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo Accounting Branch Chief