

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

**HURCO COMPANIES INC**

CIK: **315374** | IRS No.: **351150732** | State of Incorporation: **IN** | Fiscal Year End: **1031**

Type: **UPLOAD**

SIC: **3823** Industrial instruments for measurement, display, and control

Mailing Address  
*ONE TECHNOLOGY WAY  
INDIANAPOLIS IN 46268*

Business Address  
*ONE TECHNOLOGY WAY  
INDIANAPOLIS IN 46268  
3172935309*

Mail Stop 0306

May 2, 2005

Mr. Stephen J. Alesia  
Vice President and Chief Financial Officer  
Hurco Companies, Inc.  
One Technology Way  
Indianapolis, IN 46268

RE: Hurco Companies, Inc.  
Form 10-K for the fiscal year ended October 31,  
2004  
Form 10-Q for the quarter ended January 31, 2005  
File No. 000-09143

Dear Mr. Alesia:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief

Accountant