

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

February 23, 2022

Eric Langan Chief Executive Officer and President RCI Hospitality Holdings, Inc. 10737 Cutten Road Houston, TX 77066

> Re: RCI Hospitality Holdings, Inc. Form 10-K for the Fiscal Year Ended September 30, 2021 Filed December 14, 2021 File No. 001-13992

Dear Mr. Langan:

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 Trade & Services