

Hines Securities, Inc.  
2800 Post Oak Boulevard, Suite 4700  
Houston, Texas 77056-6118

April 25, 2014

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Investment Management  
100 F Street, N.E.  
Washington, D.C. 20549-4041  
Attention: Edward P. Bartz

Re: **HMS Income Fund, Inc. - Post-Effective Amendment No. 7 to Registration Statement on Form N-2, File No. 333-178548 (the "Registration Statement")**

In accordance with Rule 461 of the Securities Act of 1933, as amended, we hereby join in the request of HMS Income Fund, Inc. for the acceleration of the effective date of the Registration Statement to 4:30 p.m. Eastern Time on April 28, 2014, or as soon thereafter as is practicable.

Should you have any questions concerning this request, please contact our counsel, John A. Good, Esq. at Morrison & Foerster LLP at (202) 778-1655.

Sincerely,

**HINES SECURITIES, INC.**

By: /s/ Frank Apollo  
Name: Frank Apollo  
Title: Senior Managing Director