



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

February 23, 2017

Via E-Mail

Robert W. Lewey
President
IES Holdings, Inc.
5433 Westheimer Road, Suite 500
Houston, Texas 77056

Re: IES Holdings, Inc.
Form 10-K
Filed December 9, 2016
File No. 1-13783

Dear Mr. Lewey:

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,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction