



DIVISION OF  
CORPORATION FINANCE

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

June 12, 2024

Douglas V. Reynolds  
Chief Executive Officer  
Energy Services of America Corporation  
75 West 3rd Avenue  
Huntington, WV 25701

**Re: Energy Services of America Corporation**  
**Registration Statement on Form S-3**  
**Filed June 7, 2024**  
**File No. 333-280025**

Dear Douglas V. Reynolds:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Catherine De Lorenzo at 202-551-3772 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Benjamin M. Azoff, Esq.