



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2016

Charles A. Bacon III  
Chief Executive Officer  
Limbach Holdings, Inc.  
31-35th Street  
Pittsburgh, Pennsylvania 15201

**Re: Limbach Holdings, Inc.  
Registration Statement on Form S-1  
Filed November 30, 2016  
File No. 333-214838**

Dear Mr. Bacon:

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 Kate McHale at 202-551-3464 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction