



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

September 6, 2017

Via E-mail

John T. Jordan, Jr.  
Chief Financial Officer  
Limbach Holdings, Inc.  
31-35th Street  
Pittsburgh, PA 15201

**Re: Limbach Holdings, Inc.  
Registration Statement on Form S-3  
Filed August 30, 2017  
File No. 333-220265**

Dear Mr. Jordan:

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 Chris Ronne, Staff Attorney, at (202) 551-6156 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

cc: Scott Wright, Esq.  
Joel L. Rubenstein, Esq.  
Elliot M. Smith, Esq.  
Sarah E. Ross, Esq.