



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2021

Erin J. Roth  
Executive Vice President, General Counsel  
Infrastructure and Energy Alternatives, Inc.  
6325 Digital Way, Suite 460  
Indianapolis, Indiana 46278

**Re: Infrastructure & Energy Alternatives, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 8, 2021**  
**File No. 333-260876**

Dear Ms. Roth:

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 Victor Rivera Melendez at 202-551-4182 or Erin Martin at 202-551-3391 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Clint Smith