



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2020

Michael W. Metcalf  
Chief Financial Officer  
Powell Industries, Inc.  
8550 Mosley Road  
Houston, Texas 77075-1180

**Re: Powell Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2019**  
**Filed December 5, 2019**  
**File No. 001-12488**

Dear Mr. Metcalf:

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,

Division of Corporation Finance  
Office of Manufacturing