

**IES HOLDINGS, INC.**

5433 Westheimer Road, Suite 500

Houston, Texas 77056

(713) 860-1500

February 15, 2017

**VIA EDGAR**

Pamela Long  
Assistant Director  
Office of Manufacturing and Construction  
Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: *Registration Statement on Form S-3 (File No. 333-215071)*

Dear Ms. Long:

Pursuant to Rules 460 and 461 promulgated under the Securities Act of 1933, as amended, IES Holdings, Inc. hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-215071) (the "Registration Statement"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on February 17, 2017, or as soon as practicable thereafter.

Very truly yours,

**IES HOLDINGS, INC.**

By: /s/ Gail Makode

Gail Makode

*Senior Vice President, General Counsel and Secretary*

cc: Courtney Cochran Butler, Andrews Kurth Kenyon LLP (via E-mail)