



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 23, 2017

Via E-Mail

Robert W. Lewey  
President  
IES Holdings, Inc.  
5433 Westheimer Road, Suite 500  
Houston, Texas 77056

**Re: IES Holdings, Inc.**  
**Form 10-K**  
**Filed December 9, 2016**  
**File No. 1-13783**

Dear Mr. Lewey:

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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction