



DIVISION OF
CORPORATION FINANCE

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

April 10, 2023

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

Re: Powell Industries, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2022
Filed December 6, 2022
File No. 001-12488

Dear Michael W. 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