

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL	
OMB Number:	3235-0104
Estimated average burden hours per response:	0.5

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Tontine 25 Overseas Master Fund, L.P.</u> (Last) (First) (Middle) <u>C/O TONTINE CAPITAL MANAGEMENT, L.L.C.</u> <u>55 RAILROAD AVENUE 1ST FLOOR</u> (Street) <u>GREENWICH CT 06830</u> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) <u>12/17/2007</u>	3. Issuer Name and Ticker or Trading Symbol <u>INTEGRATED ELECTRICAL SERVICES INC [IESC]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
<u>Common Stock, \$0.01 par value per share</u>	<u>155,700</u>	<u>D⁽¹⁾(2)(3)(4)</u>	

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				

Explanation of Responses:

- This report is filed by Tontine 25 Overseas Master Fund, L.P., a Cayman Islands limited partnership ("T25"). Tontine Capital Management, L.L.C., a Delaware limited liability company ("TCM") is the managing partner of T25, and Jeffrey L. Gendell, a United States citizen ("Mr. Gendell") is the managing member of TCM.
- T25 directly owns 155,700 shares of Common Stock of the Issuer. The foregoing shares held by T25 may be deemed to be beneficially owned by TCM. TCM disclaims beneficial ownership of the Issuer's securities reported herein for purposes of Section 16(a) under the Securities Exchange Act of 1934, as amended, or otherwise, except as to securities directly owned by TCM or representing TCM's pro rata interest in, and interest in the profits of, T25.
- Previously, TCM and Mr. Gendell, together with Tontine Partners, L.P., a Delaware limited partnership ("TP"), Tontine Management, L.L.C., a Delaware limited liability company ("TM"), Tontine Capital Partners, L.P., a Delaware limited partnership ("TCP"), Tontine Capital Overseas Master Fund, L.P., a Cayman Islands limited partnership ("TMF"), Tontine Capital Overseas GP, L.L.C., a Delaware limited liability company ("TCO"), and Tontine Overseas Associates, L.L.C., a Delaware limited liability company ("TOA"), filed a joint Initial Statement of Beneficial Ownership on Form 3 and a joint Statement of Changes in Beneficial Ownership on Form 4 with respect to the securities of the Issuer. T25 expects to join with such group for purposes of future reports filed with respect to the securities of the Issuer.
- Concurrently with the filing of this report, Mr. Gendell, TCP, TCM, TCO, TMF, TP, TM, TOA and T25 are jointly filing a Statement of Changes in Beneficial Ownership on Form 4 with respect to their direct and indirect beneficial ownership of Common Stock of the Issuer as of December 19, 2007.

Tontine 25 Overseas Master Fund, L.P., By: its General Partner, Tontine Capital Management, L.L.C., By: its Managing Member, /s/ Jeffrey L. Gendell 12/19/2007

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.