



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 1, 2018

Gail Makode  
General Counsel and Secretary  
IES Holdings, Inc.  
5433 Westheimer Road, Suite 500  
Houston, Texas 77056

**Re: IES Holdings, Inc.**  
**Post-Effective Amendment to Form S-3 on Form S-1**  
**Filed February 22, 2018**  
**File No. 333-215071**  
**Post-Effective Amendment to Form S-3 on Form S-1**  
**Filed February 22, 2018**  
**File No. 333-186786**

Dear Ms. Makode:

We have reviewed your post-effective amendment and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We note that you filed this post-effective amendment for the purpose of converting each of your registration statements from Form S-3 to Form S-1. It appears that your eligibility to use Form S-3 ended on the date you filed your Form 10-K for the fiscal year ended September 30, 2017. Please confirm. As a result, it appears you were required to provide a Section 10(a)(3) update via a post-effective amendment no later than sixteen months from the date of the audited financial statements contained in the subject registration statements, or in your case, no later than January 31, 2018. Please advise and clarify supplementally whether your registration statements were used for the offer or sale of your securities after January 31, 2018.

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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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or me at (202) 551-3397 with any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

cc: G. Michael O'Leary, Esq.