



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 12, 2009

Don R. Madison  
Chief Financial and Administrative Officer  
Powell Industries, Inc.  
8550 Mosley Drive  
Houston, Texas 77075-1180

**Re: Powell Industries, Inc.  
Form 10-K for the fiscal year ended September 30, 2008  
File No. 1-12488**

Dear Mr. Madison:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief