

Mail Stop 0306

April 6, 2005

Via Facsimile and U.S. Mail

Mr. Don R. Madison  
Vice President and Chief Financial Officer  
Powell Industries, Inc.  
8550 Mosley Drive  
Houston, TX 77075-1180

Re: Powell Industries, Inc.  
Form 10-K for the fiscal year ended October 31, 2004  
Filed January 31, 2005  
Form 8-K dated December 15, 2004  
File No. 001-12488

Dear Mr. Madison:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant