



DIVISION OF
CORPORATION FINANCE

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

February 24, 2026

Jeffrey Sprau
Chief Executive Officer
Legence Corp.
1601 Las Plumas Avenue
San Jose, CA 95133

**Re: Legence Corp.
Draft Registration Statement on Form S-1
Submitted February 17, 2026
CIK No. 0002052568**

Dear Jeffrey Sprau:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Benjamin Holt at 202-551-6614 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Billy Vranish