

Mail Stop 3010

May 15, 2009

Mr. David R.E. Hale  
President and Chairman  
International Smart Sourcing, Inc.  
320 Broad Hollow Road  
Farmingdale, NY 11735

**Re: International Smart Sourcing, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed on February 26, 2009 and amended on March 25, 2009 and  
April 20, 2009  
File No. 001-14753**

Dear Mr. Hale:

We have completed our review of your preliminary information statement on Schedule 14C and related filings and have no further comments at this time.

Sincerely,

Tom Kluck  
Branch Chief