

Mail Stop 3561

October 2, 2009

Via Fax & U.S. Mail

Mr. David Rogers
Chief Financial Officer
4116 Antique Sterling Court
Las Vegas, Nevada 89129

**Re: International Industrial Enterprises, Inc.
Form 10-K for the year ended December 31, 2008
Filed February 23, 2009
File No. 000-52905**

Dear Mr. Rogers:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(702) 255-4170