



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2013

Via U.S. mail

David Rogers  
Chief Executive Officer  
International Industrial Enterprises, Inc.  
4116 Antique Sterling Court  
Las Vegas, Nevada 89129

**Re: International Industrial Enterprises, Inc.  
Item 4.01 Form 8-K  
Filed August 22, 2013  
File No. 000-52905**

Dear Mr. Rogers:

We issued a comment to you on August 29, 2013 regarding a Form 8-K filed August 22, 2013. As of the date of this letter, this comment remains outstanding and unresolved. We expect you to provide a complete, substantive response to this comment as well as file the amended Form 8-K by October 31, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

If you have any questions, please call me at (202) 551-3624.

Sincerely,

/s/ Heather Clark

Heather Clark  
Staff Accountant