

Mail Stop 4561

January 10, 2008

VIA U.S. MAIL AND FAX (502) 368-1440

Alan Schroering  
Chief Financial Officer  
Industrial Services of America, Inc.  
P.O. Box 32428  
Louisville, KY 40232

**Re: Industrial Services of America, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed March 27, 2007  
Form 10-Q for Quarterly Period Ended  
June 30, 2007  
Filed August 8, 2007  
File No. 000-20979**

Dear Mr. Schroering:

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

Sincerely,

Kevin Woody  
Branch Chief