

Mail Stop 3010

August 10, 2009

Mr. Harry Kletter  
Chairman of the Board and Chief Executive Officer  
Industrial Services of America, Inc.  
7100 Grade Lane  
P.O. Box 32428  
Louisville, Kentucky 40232

**Re: Industrial Services of America, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed July 16, 2009  
File No. 000-20979**

Dear Mr. Polis:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Alex P. Herrington, Jr.  
Stites & Harbison, PLLC  
Via facsimile: (502) 779-8234