



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 15, 2017

Todd L. Philips
Chief Financial Officer
Industrial Services of America Inc.
7100 Grade Lane
Louisville, KY 40213

Re: Industrial Service of America Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 31, 2017
File No. 0-20979

Dear Mr. Philips:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Caprice Price, Director of Accounting