



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

June 19, 2008

Amir Rosenthal
Chief Financial Officer
Katy Industries, Inc.
2461 South Clark Street
Suite 630
Arlington, VA 22202

Re: Katy Industries, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 001-05558

Dear Mr. Rosenthal:

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

Sincerely,

Angela Crane
Branch Chief