



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

December 20, 2010

James W. Shaffer
Chief Financial Officer
Katy Industries, Inc.
305 Rock Industrial Park Drive
Brighton, MO 63044

Re: Katy Industries, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 25, 2010
File No. 001-05558

Dear Mr. Shaffer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief