



DIVISION OF
CORPORATION FINANCE

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

Mr. Brooks Sherman
Chairman of the Board and Chief Executive Officer
Integrated Security Systems, Inc.
2009 Chenault Drive
Suite 114
Carrollton, Texas 75006

November 19, 2008

Re: **Integrated Security Systems, Inc.**
Item 4.01 Form 8-K
Filed October 29, 2008
File No. 1-11900

Dear Mr. Sherman:

We issued comments to you on the above captioned filings November 5, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by November 27, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by November 27, 2008, we will, consistent to our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may reach me at (202) 551-3364 if you have questions regarding comments on the related matters.

Sincerely,

Michael Henderson
Staff Accountant