



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

December 3, 2008

RE: **Integrated Security Systems, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 29, 2008, as amended November 25, 2008**  
**File No. 1-11900**

Dear Mr. Sherman:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director