



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

May 10, 2010

Via U.S. Mail and Fax

Mr. Brooks Sherman
Chairman and Chief Executive Officer
Integrated Security Systems, Inc.
2009 Chenault Dr. Suite 114
Carrollton, TX 75006

Re: Integrated Security Systems, Inc.
Forms 10-Q for the quarterly periods ended September 30, 2009 and
December 31, 2009
Filed November 13, 2009 and February 11, 2010 and amended on April 22,
2010
File No. 1-11900

Dear Mr. Sherman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director