## Mail Stop 3010

August 10, 2009

Mr. Harry Kletter Chairman of the Board and Chief Executive Officer Industrial Services of America, Inc. 7100 Grade Lane P.O. Box 32428 Louisville, Kentucky 40232

> Re: Industrial Services of America, Inc. Preliminary Information Statement on Schedule 14C Filed July 16, 2009 File No. 000-20979

Dear Mr. Polis:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karen J. Garnett Assistant Director

cc: Alex P. Herrington, Jr. Stites & Harbison, PLLC Via facsimile: (502) 779-8234