



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