

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

July 1, 2014

Via E-mail
John M. Cobb
Chief Financial Officer
Integrated Silicon Solution, Inc.
1623 Buckeye Drive
Milpitas, California 95035

Re: Integrated Silicon Solution, Inc.

Form 10-K for the Fiscal Year Ended September 30, 2013

Filed December 13, 2013

File No. 000-23084

Dear Mr. Cobb:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz
Assistant Director