



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 18, 2009

VIA U.S. MAIL

Mr. Gary Berger  
Chief Financial Officer  
ISCO International, Inc.  
1001 Cambridge Drive  
Elk Grove Village, IL 60007

**Re: ISCO International, Inc.  
Item 4.01, Form 8-K  
Filed April 16, 2009  
File No. 001-22302**

Dear Mr. Berger:

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

Sincerely,

Angela Crane  
Accounting Branch Chief