

Mail Stop 7010

June 27, 2005

Richard T. Kelecy, Chief Financial Officer
Perma-Fix Environmental Services, Inc.
1940 N.W. 67th Place
Gainesville, FL 32653

Re: Perma-Fix Environmental Services, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
Form 10-Q for Fiscal Quarter Ended March 31, 2005
File No. 1-11596

Dear Mr. Kelecy:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 824-5478 or, in his absence, to the undersigned at (202) 824-5373.

Sincerely,

John Cash
Accounting Branch Chief

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Mr. J. Gordon Beittenmiller
March 25, 2005
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE