



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2011

Ben Naccarato  
Vice President and Chief Financial Officer  
Perma-Fix Environmental Services, Inc.  
8302 Dunwoody Place, Suite 250  
Atlanta, GA 30350

**RE: Perma-Fix Environmental Services, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 12, 2010  
File No. 001-11596**

Dear Mr. Naccarato:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jay Ingram  
Legal Branch Chief