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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K
CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (date of earliest event reported): November 15, 1996

PERMA-FIX ENVIRONMENTAL SERVICES, INC.
(Exact name of registrant as specified in Charter)

Delaware
(State or other
jurisdiction)

1-11596
(Commission
File Number)

58-1954497
(I.R.S. Employer
Identification
Number)

1940 Northwest 67th Place, Gainesville, Florida
(Address of principal executive office)

32653
(Zip Code)

N/A
Former name or former address, if changed since last report

(352) 373-4200
(Registrant's telephone number)

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Item 4. Changes in Registrant's Certifying Accountant

a. On November 15, 1996, Arthur Andersen, LLP ("Andersen"), the outside independent auditors of the Registrant, notified the Registrant that it was resigning, effective immediately, as the Registrant's independent auditors.

The report on the Registrant's financial statements for either of the two most recent fiscal years contained no adverse opinion (other than a going concern modification relating to the report for the year ended December 31, 1995) or disclaimer of

opinion, and was not qualified or modified as to uncertainty, audit scope or accounting principles.

The going concern modification contained in the auditor's report for the year ended December 31, 1995, was due to the Registrant having suffered recurring losses from operations, having a net working capital deficiency and being in violation of financial covenants under its loan agreements with two major lenders as of the date of the report.

Andersen's resignation was not approved or recommended by the Registrant's Board of Directors, audit committee or similar committee of the Board of Directors.

During the Registrant's two most recent fiscal years and any subsequent interim period preceding such resignation, there were no disagreements between the Registrant and Andersen on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Andersen, would have caused Andersen to make a reference to the subject matter of the disagreement(s) in connection with its reports.

There are no "reportable events," as defined in Item 304(a)(1)(v) of Regulation S-K, required to be reported in this Form 8-K.

b. As of the date of this report, the Registrant has not engaged a new independent auditor to replace Andersen.

Item 7. Financial Statements and Exhibits

- (a) and (b) Financial Statements and Pro Forma Financial Statements are not applicable.
- (c) Exhibits
- (16) Letter regarding change in certifying accountants

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: November 21, 1996.

PERMA-FIX ENVIRONMENTAL
SERVICES, INC.

By: /s/ Louis F. Centofanti

Dr. Louis F. Centofanti
Chairman of the Board,
Chief Executive Officer
and President

By: /s/ Richard T. Kelecy

Richard T. Kelecy

Chief Financial Officer

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ARTHUR
ANDERSEN

November 21, 1996

Arthur Andersen

Office of the Chief Accountant
SECPS Letter File
Securities and Exchange Commission
Mail Stop 9-5
450 Fifth Street, N.W.
Washington, D.C. 20549

2700 Barnett Center
50 North Laura Street
Jacksonville, FL 32202
904 355 7521
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Dear Sirs:

We have read Item 4 included in the attached Form 8-K dated November 21, 1996, of Perma-Fix Environmental Services, Inc. (to be filed) with the Securities and Exchange Commission and are in agreement with the statements contained therein as of this date.

/s/ Arthur Andersen LLP

Jacksonville, Florida
November 21, 1996

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