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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): December 18, 1996

PERMA-FIX ENVIRONMENTAL SERVICES, INC.

(Exact name of registrant as specified in Charter)

Delaware	1-11596	58-1954497
_____ (State or other jurisdiction)	_____ (Commission File Number)	_____ (I.R.S. Employer Identification Number)
1940 Northwest 67th Place, Gainesville, Florida		32653
_____ (Address of principal executive office)		_____ (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

b. On December 18, 1996, the Registrant's Board of Directors approved the employment of BDO Seidman, LLP ("Seidman"), as the Registrant's new independent auditors. Seidman was selected to replace Arthur Andersen, LLP ("Andersen"), who resigned as the Registrant's independent auditors on November 15, 1996. The resignation of Andersen was reported by the Registrant in the Registrant's Form 8-K, as amended by the Registrant's Form 8-K/A, Date of Report (date of earliest event reported): November 15, 1996,

which are incorporated herein by reference.

During the Registrant's two most recent fiscal years, and any subsequent interim period prior to engaging Seidman, neither the Registrant nor any one on its behalf consulted with Seidman regarding either the application of accounting principles to a specified transaction, either contemplated or proposed, or the type of audit opinion that might be rendered on the Registrant's financial statements.

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: December 20, 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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