[LOGO OF PERMAFIX(R) ENVIRONMENTAL SERVICES]

June 24, 2005

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
450 Fifth Street, N.W.
Washington D.C. 20549
Attn: John Cash

Re: Perma-Fix Environmental Services, Inc.; Form 10-K for fiscal year ended December 31, 2004 and Form 10-Q for fiscal quarter ended March 31, 2005; file No. 1-11596

Dear Ladies and Gentlemen:

The following are responses to the comments of the Securities and Exchange Commission (the "SEC") with respect to Perma-Fix Environmental Services, Inc. (the "Company") Form 10-K for the year ended December 31, 2004, File No. 1-11596 (the "Form 10-K"), and Form 10-Q for the quarter ended March 31, 2005 (the "Form 10-Q"), File No. 1-11596, that we received by letter dated June 10, 2005 (the "Comment Letter"). The SEC's comments and the Company's responses thereto are set forth below; numbered as such comments were numbered in the Comment Letter. Page numbers referenced in responses indicate the pages of each respective document. As denoted by the comment letter, revisions requested in the comment letter will be included in our future filings beginning with, to the extent practical, our Form 10-Q for the quarter ended June 30, 2005.

The Company acknowledges that:

- The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Form 10-K for Fiscal Year Ended December 31, 2004

Contractual Obligations, page 32

1. Please revise your table of contractual cash obligations to also include the following:
   (a) Estimated interest payments on your variable rate debt;

   (b) Estimated payments under interest rate swap agreements; and
   (c) Required ongoing environmental remediation efforts.

   Because the table is aimed at increasing transparency of cash flow, we believe these payments should be included in the table. Please also disclose any assumptions you made to derive these amounts.

Response: (a) We will begin to include the estimated interest payments of our variable rate debt in our next quarterly report on Form 10-Q for the period ended June 30, 2005. We will disclose the assumptions utilized to develop such estimates, including interest rates and revolving loan balances.

(b) Our interest rate swap payments for the quarter ended March 31, 2005, was approximately $14,000 and we estimate the payment for the quarter ended June 30, 2005 to be approximately $12,000. In addition the interest rate swap agreement terminates in December 2005. As such we feel the amounts remaining are insignificant to the table and do not see the benefit to including this amount.

(c) In an attempt to reduce redundancy in our filing, we had not included the estimated spending on the current environmental remediation, in this section, Contractual Obligations, as it is also on pages 36 and 37 under the heading Environmental Contingencies. We will include the environmental contingency totals in the contractual obligations table, but we propose to continue our presentation and assumptions of environmental remediation issues as a separate disclosure.

The contractual obligation table is presented below for the fiscal year ended December 31, 2004, as if the changes were made at that time. The footnotes to the table are omitted except where new footnotes are added. All changes to the disclosure are highlighted in bold letters.

<TABLE>
<CAPTION>

Contractual Obligations	Total	Payments due by period: Less than 1 year	1-3 years	4-5 years	After 5 years
<S>	<C>	<C>	<C>	<C>	<C>
Long-term debt	$ 18,956	$ 6,376	$ 12,556	$ 24	$ --
Interest on long-term debt (1)	1,322	--	--	1,322	--
Interest on variable rate debt (5)	1,919	634	1,285	--	--
Operating leases	3,506	1,433	2,042	31	--
Finite risk policy (2)	8,030	1,004	3,011	2,008	2,007
Pension withdrawal liability (3)	1,680	1,680	--	--	--
Environmental Contingencies (6)	5,210	1,265	3,092	312	541
Purchase obligations (4)	--	--	--	--	--
Total contractual obligations	$ 40,623	$ 12,392	$ 21,986	$ 3,697	$ 2,548

</TABLE>

(5) We have variable interest rates on our Term Loan and Revolving Credit of 1 1/2% and 1% over the prime rate of interest, respectively, and as such we have made certain assumptions in estimating future interest payments on this variable interest rate debt. We assume a renewal of the debt at March 31, 2005 at a .5% reduction in the interest rate, a 1.25% increase in prime rate during 2005, and prime rate increases of .5% annually. We also anticipate increasing our Term Loan balance at June 30, 2005, to the original loan balance of $7,000,000. Additionally, we assume a full repayment of our Revolving Credit by December 2006, and full repayment of our Term Loan by May of 2008.

(6) The environmental contingencies and related assumptions are discussed further in the Environmental Contingencies section of this Management's Discussion and Analysis, and are based on estimated cash flow spending for these liabilities.

Consolidated Statement of Cash Flows, page 51

2. We note your classification of $192,000 related to the issuance of common stock for services in non-cash investing and financing activities. Tell us the nature of the services provided and why this amount is not more appropriately reflected as an adjustment to reconcile net loss to net cash flows provided by operating activities within your consolidated statement of cash flows.

Response: The $192,000 of common stock issued for services, is related to issuance of common stock for payment of fees to our board of directors. We separated that amount out in the supplemental information as it was a non-cash issuance. In addition the amount is included as an adjustment of accrued expenses to arrive at net cash provided by operations. In future filings we will eliminate the supplemental disclosure and separate the amount from the accrued expense adjustment in the cash flow statement under operating cash flow.

The Consolidated Statements of Cash Flows is presented below for the fiscal years ended December 31, 2004, 2003, and 2002, as if the changes were made at that time. All changes to the disclosure are highlighted in bold.

PERMA-FIX ENVIRONMENTAL SERVICES, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended December 31

<TABLE>
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(Amounts in Thousands)	2004	2003	2002
<S>	<C>	<C>	<C>
Cash flows from operating activities:			
Net income (loss)	$ (19,361)	$ 3,118	$ 2,202
Adjustments to reconcile net income (loss) to cash provided by (used in) operations:			
Depreciation and amortization	4,631	4,237	3,738
Debt discount amortization	838	324	--
Provision for bad debt and other reserves	224	271	697
(Gain)loss on disposal/impairment of plant, property and equipment	994	(4)	19
Intangible asset impairment	9,002	--	--
Issuance of Common Stock for services	192	34	120
Discontinued operation	9,162	(292)	772

Changes in assets and liabilities, of continuing operations net of effects from business acquisitions:			
Accounts receivable	(1,636)	(2,382)	(5,379)
Prepaid expenses, inventories and other assets	827	(741)	(267)
Accounts payable, accrued expenses and unearned revenue	2,024	(606)	3,711
Net cash provided by operations	6,897	3,959	5,613
Cash flows from investing activities:			
Purchases of property and equipment, net	(2,733)	(2,126)	(4,548)
Proceeds from sale of plant, property and equipment	(3)	17	10
Change in restricted cash, net	(2)	(13)	(6)
Change in finite risk sinking fund	(991)	(1,234)	--
Cash used for acquisition consideration, net of cash acquired	(2,903)	--	--
Cash used in discontinued operations	(122)	(52)	(213)
Net cash used in investing activities	(6,754)	(3,408)	(4,757)
Cash flows from financing activities:			
Net borrowings (repayments) of revolving credit	(2,755)	494	78
Principal repayments of long term debt	(8,535)	(3,530)	(2,094)
Proceeds from issuance of stock	10,951	2,684	512
Net cash used in financing activities	(339)	(352)	(1,504)
Increase (decrease) in cash	(196)	199	(648)
Cash at beginning of period	411	212	860
Cash at end of period	$ 215	$ 411	$ 212
Supplemental disclosure:			
Interest paid	$ 1,920	$ 2,381	$ 2,569
Non-cash investing and financing activities:			
Issuance of Common Stock for payment of dividends	125	125	125
Interest rate swap valuation	89	85	57
Long-term debt incurred for purchase of property and equipment	320	1,284	1,061

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Operating Segments, page 81

3. Please reconcile for each period presented your segment profit or loss to your consolidated income before income taxes, discontinued operations, and the cumulative effect of changes in accounting principles. See paragraph 32.b. of SFAS 131.

Response: In our annual financial statement footnotes we have historically reported our "segment profit (loss)" as consolidated income before income taxes, discontinued operations and cumulative effect of changes in accounting principles, but have included preferred dividends as it is an allocated amount. In future filings we will eliminate preferred dividends from our segment profit amount, and thus the segment profit or loss will tie directly to the consolidated income before income taxes, discontinued operations and cumulative effect of changes in accounting principles reported in our Consolidated Statements of Operations, and there will be no need for a reconciliation.

The Segment Reporting tables in Note 15 Operating Segments are presented below for the fiscal years ended December 31, 2004, 2003, and 2002, as if the changes were made at that time. All changes to the disclosure are highlighted in bold.

Segment Reporting December 31, 2004

<TABLE>
<CAPTION>

	Industrial Waste Services	Nuclear Waste Services	Engineering	Segments Total	Corporate(2) and Other	Consolidated Total
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Revenue from external customers	$ 37,490	$ 42,679(3)	$ 3,204	$ 83,373	$ --	$ 83,373
Intercompany revenues	2,410	3,480	444	6,334	--	6,334
Interest income	3	--	--	3	--	3
Interest expense	787	1,195	--	1,982	38	2,020
Interest expense-financing fees	--	194	--	194	1,997	2,191
Depreciation and amortization	1,910	2,657	29	4,596	35	4,631
Impairment loss on intangible assets	(9,002)	--	--	(9,002)	--	(9,002)
Segment profit (loss)	(14,624)	6,234	59	(8,331)	(1,217)	(9,548)
Segment assets(1)	27,912	60,642	2,261	90,815	9,640(4)	100,455
Expenditures for segment assets	828	2,115	48	2,991	62	3,053

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Segment Reporting December 31, 2003

<TABLE>
<CAPTION>

	Industrial Waste Services	Nuclear Waste Services	Engineering	Segments Total	Corporate(2) and Other	Consolidated Total
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Revenue from external customers	$ 38,512	$ 37,418(3)	$ 3,223	$ 79,153	$ --	$ 79,153
Intercompany revenues	3,675	2,704	510	6,889	--	6,889
Interest income	6	--	--	6	2	8
Interest expense	696	1,915	(7)	2,604	200	2,804
Interest expense-financing fees	--	3	--	3	1,067	1,070
Depreciation and amortization	1,639	2,490	35	4,164	73	4,237
Segment profit (loss)	(1,373)	4,789	228	3,644	--	3,644
Segment assets (1)	31,852	58,992	2,189	93,033	17,182(4)	110,215
Expenditures for segment assets	1,191	1,825	50	3,066	344	3,410

</TABLE>

Segment Reporting December 31, 2002

<TABLE>
<CAPTION>

	Industrial Waste Services	Nuclear Waste Services	Engineering	Segments Total	Corporate(2) and Other	Consolidated Total
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Revenue from external customers	$ 32,015	$ 42,260(3)	$ 3,503	$ 77,778	$ --	$ 77,778
Intercompany revenues	4,970	4,053	164	9,187	--	9,187
Interest income	15	--	--	15	1	16
Interest expense	622	2,188	1	2,811	31	2,842
Interest expense-financing fees	--	8	--	8	1,036	1,044
Depreciation and amortization	1,467	2,148	40	3,655	83	3,738
Segment profit (loss)	(3,373)	5,707	343	2,677	--	2,677
Segment assets(1)	30,291	59,035	2,189	91,515	14,310(4)	105,825
Expenditures for segment assets	2,543	2,843	12	5,398	211	5,609

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Controls and Procedures, page 84

4. Please disclose any change in internal control over financial reporting identified in connection with your evaluation of disclosure controls and procedures during the fourth fiscal quarter that has materially affected, or is reasonably likely to materially affect your internal control over financial reporting. Alternatively, you may disclose that no such changes have occurred. See Item 308(c) of Regulation S-K.

Response: We did not have any changes to our internal controls over financial reporting that had a material effect over our internal controls over financial reporting, during the fourth quarter of 2004. We will disclose in future filings any material changes in our internal controls over financial reporting.

Thank you for your attention to this matter. If you have any questions you may contact me at 352-395-1351.

Sincerely,

/s/ Richard T. Kelecy
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Richard T. Kelecy
Chief Financial Officer

cc: Bret Johnson
Dr. Louis F. Centofanti
Irwin Steinhorn
Jeffrey Balmer

RTK/tk