



May 30, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Energy & Transportation
100 F Street, N.E.
Washington, D.C. 20549

**RE: Perma-Fix Environmental Services, Inc.
Registration Statement on Form S-3
File No. 333-272074
Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Perma-Fix Environmental Services, Inc., a Delaware corporation (the "Company"), respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. Washington D.C. time on June 1, 2023, or as soon thereafter as practicable.

Please call Jeanette Timmons of Conner & Winters, LLP, counsel to the Company, at (405) 272-5745 to provide notice of the effectiveness of the Registration Statement.

[Signature Page Follows]

Very truly yours,

By: /s/ Ben Naccarato
Name: Ben Naccarato
Title: Executive Vice President and Chief Financial Officer

cc: Irwin Steinhorn, Conner & Winters, LLP
Jeanette Timmons, Conner & Winters, LLP
