

ITEM 12. Results of Operations and Financial Condition

On July 28, 2004, the Registrant published a press release summarizing financial information of the Registrant for the second quarter ended June 30, 2004.

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.

Industrial Services of America, Inc.

Date: July 28, 2004

By: /s/ Alan L. Schroering
Alan L. Schroering,
Chief Financial Officer