

ITEM 12. Results of Operations and Financial Condition

On May 5, 2004, the Registrant published a press release summarizing financial information of the Registrant for the first quarter ended March 31, 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: May 7, 2004

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