

Mail Stop 4561

July 29, 2008

Mark P. Cantaluppi  
Chief Financial Officer  
Reis, Inc.  
530 Fifth Avenue  
New York, NY 10036

**Re: Reis, Inc.  
Form 10-K for the fiscal year ended  
December 31, 2007  
Filed March 14, 2008  
Forms 8-K filed April 3, 2008 and May 21, 2008  
File No. 001-12917**

Dear Mr. Cantaluppi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief