Mail Stop 3561

April 29, 2008

Mr. Michael Johnson Chief Financial Officer Analytical Surveys, Inc. 665 Martinsville Road Basking Ridge, New Jersey 07920

Re: Analytical Surveys, Inc. Item 4.01 Form 8-K Filed April 3, 2008 File No. 000-13111

Dear Mr. Johnson:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows Staff Accountant