

Mail Stop 4561

April 7, 2009

John B. Higginbotham
Chief Executive Officer
Integral Systems, Inc.
5000 Philadelphia Way
Lanham, MD 20706-4417

**Re: Integral Systems, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2008
File No. 000-18603**

Dear Mr. Higginbotham:

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,

Stephen Krikorian
Accounting Branch Chief