

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