

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