

Mail Stop 4561

August 21, 2008

Glen E. Tullman  
Chairman and Chief Executive Officer  
Allscripts Healthcare Solutions, Inc.  
222 Merchandise Mart, Suite 2024  
Chicago, IL 60654

**RE: Allscripts Healthcare Solutions, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
File No. 000-32085  
Date Filed: August 12, 2008**

**Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008**

Dear Mr. Tullman:

We have completed our review of the above captioned filings and have no further comments at this time.

Sincerely,

Mark P. Shuman  
Legal Branch Chief