Mr. William J. Davis Chief Financial Officer Allscripts-Misys Healthcare Solutions, Inc. 222 Merchandise Mart Plaza, Suite 2024 Chicago, IL 60654

Re: Allscripts-Misys Healthcare Solutions, Inc.

Form 10-K for the Fiscal Year Ended May 31, 2009

Filed July 30, 2009

Form 10-Q for the Fiscal Quarter Ended August 31, 2009

Filed October 13, 2009

Forms 8-K Filed July 20, 2009 and September 29, 2009

File No. 000-32085

Dear Mr. Davis:

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,

Kathleen Collins Accounting Branch Chief