

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 6, 2005

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

Re: Allscripts Healthcare Solutions, Inc.  
Form 10-K for the fiscal year ended December 31, 2004  
File No. 000-32085

Dear Mr. Davis:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief

??

??

??

??

Mr. William J. Davis  
Allscripts Healthcare Solutions, Inc.