

Mail Stop 4561  
Via fax (404) 847-5990

September 24, 2009

Mr. Chris E. Perkins  
Chief Financial Officer  
Eclipsys Corporation  
Three Ravinia Drive  
Atlanta, GA 30346

**Re: Eclipsys Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 24, 2009  
File No. 0-24539**

Dear Mr. Perkins:

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief