

Mail Stop 4561

November 5, 2008

Mr. G. Lynn Boggs
Chief Executive Officer
Goldleaf Financial Solutions, Inc.
350 Technology Parkway
Norcross, GA 30071

Re: Goldleaf Financial Solutions, Inc.
Form 10-K
Filed on March 18, 2008
File No. 000-25959

Dear Mr. Boggs:

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,

Craig D. Wilson
Senior Assistant Chief Accountant