



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

October 16, 2007

Mr. 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.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 000-32085**

Dear Mr. Tullman:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies