



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2011

Via U.S. Mail

Mohamed Ayad, Chief Executive Officer  
iSoft International Inc.  
1 Ahmed Kamal St., Sidi Gaber  
Alexandria 21311  
EGYPT

**Re: iSoft International Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed August 4, 2011  
File No. 333-174443**

Dear Mr. Ayad:

We have reviewed your revised registration statement and response letter, and we have the following comment.

General

1. Please update the financial statements as appropriate to comply with Rule 8-08 of Regulation S-X, and revise related disclosures accordingly throughout the filing, including in Management's Discussion and Analysis. An updated consent of your independent registered public accounting firm should also be provided with the amended registration statement.

Please contact me at (202) 551-3483 with any questions. If you thereafter need assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Katherine Wray

Katherine Wray  
Attorney-Advisor

cc: Via Facsimile  
Thomas E. Puzzo  
Law Offices of Thomas E. Puzzo, PLLC