

Mail Stop 4561

May 13, 2009

Mr. Louis E. Silverman  
President and Chief Executive Officer  
Quality Systems, Inc.  
18111 Von Karman Ave., Suite 600  
Irvine, California 92612

**Re: Quality Systems, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2008**  
**Filed June 12, 2008**  
**File No. 1-12537**

Dear Mr. Silverman:

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  
Sr. Asst. Chief Accountant