

**Mail Stop 4561**  
**Via fax: (402)778-2567**

August 21, 2009

Philip G. Heasley  
Chief Executive Officer  
120 Broadway  
Suite 2250  
New York, NY 10271

**Re: ACI Worldwide, Inc.**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed on March 4, 2009**  
**Form 10-Q and Form 10-Q/A for the Quarter Ended March 31, 2009**  
**Filed on May 8, 2009 and July 2, 2009, respectively**  
**File No. 000-25346**

Dear Mr. Heasley:

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,

Kathleen Collins  
Accounting Branch Chief