

Room 4561

October 18, 2007

Mr. Paul Holt  
Chief Financial Officer  
Quality Systems, Inc.  
18191 Von Karman Avenue  
Irvine, CA 92612

**Re: Quality Systems, Inc.  
Form 10-K for Fiscal Year Ended March 31, 2007  
Filed June 8, 2007  
File No. 001-12537**

Dear Mr. Holt:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief