



DIVISION OF  
CORPORATION FINANCE

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

February 25, 2011

Mr. Steven T. Plochocki  
President and Chief Executive Officer  
Quality Systems, Inc.  
18111 Von Karman Avenue, Suite 600  
Irvine, CA 92612

**Re: Quality Systems, Inc.  
Form 10-K for the fiscal year ended March 31, 2010  
Filed June 1, 2010  
File No. 001-12537**

Dear Mr. Plochocki:

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,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief