

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