



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

July 11, 2017

Mr. Philip G. Heasley  
Chief Executive Officer  
ACI Worldwide, Inc.  
3520 Kraft Road, Suite 300  
Naples, FL 34105

**Re: ACI Worldwide, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 1, 2017  
File No. 000-25346**

Dear Mr. Heasley:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services