

Room 4561

March 29, 2007

M. Stephen Walker
Vice President – Finance and
Chief Financial Officer
Computer Programs and Systems, Inc.
6600 Wall Street
Mobile, AL 36695

**Re: Computer Programs and Systems, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 0-49796**

Dear Mr. Walker:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief