



DIVISION OF  
CORPORATION FINANCE

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

August 21, 2023

Matt J. Chambless  
Chief Financial Officer  
Computer Programs & Systems, Inc.  
54 St. Emanuel Street  
Mobile, Alabama 36602

**Re: Computer Programs & Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 16, 2023**  
**File No. 000-49796**

Dear Matt J. Chambless:

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,

Division of Corporation Finance  
Office of Technology