

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