

Room 4561

May 19, 2006

Sandor Grosz  
Chief Financial Officer  
Technology Solutions Company  
205 North Michigan Avenue  
Suite 1500  
Chicago, IL 60601

**Re: Technology Solutions Company  
Form 10-K filed on March 23, 2006  
File No. 0-19433**

Dear Mr. Grosz:

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

Sincerely,

Stephen G. Krikorian  
Branch Chief - Accounting