

Mail Stop 4561

April 10, 2006

Mr. Richard A. Montoni
Chief Financial Officer
Maximus, Inc.
11419 Sunset Hills Road
Reston, VA 20190

Re: Maximus, Inc.
Form 10-K for the fiscal year ended September 30, 2005
File No. 1-12997

Dear Mr. Montoni:

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

Sincerely,

Steven Jacobs
Branch Chief

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Mr. Richard A. Montoni
Maximus, Inc.
March 23, 2006
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