Mr. Peter E. Kalan Chief Executive Officer CSG Systems International, Inc. 9555 Maroon Circle Englewood, Colorado 80112

Re: CSG Systems International, Inc.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed February 28, 2008

File No. 0-27512

Dear Mr. Kalan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst Accounting Branch Chief