Room 4561

Mr. Brian K. Miller Senior Vice President and Chief Financial Officer Tyler Technologies, Inc. 5949 Sherry Lane, Suite 1400 Dallas, TX 75225

Re: Tyler Technologies, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed March 1, 2007 File No. 001-10485

Dear Mr. Miller:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst Accounting Branch Chief