

Mail Stop 4561

February 25, 2009

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

**Re: Tyler Technologies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
File No. 001-10485**

Dear Mr. Miller:

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