



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 18, 2023

Brian Miller  
Chief Financial Officer  
Tyler Technologies, Inc.  
5101 Tennyson Parkway  
Plano, TX 75024

**Re: Tyler Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 22, 2023**  
**File No. 001-10485**

Dear Brian Miller:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology