

Mail Stop 4561  
Via fax (571) 382-1001

April 15, 2008

Ronald L. Rossetti  
Chief Executive Officer  
Tier Technologies, Inc.  
10780 Parkridge Boulevard, 4<sup>th</sup> floor  
Reston, VA 20191

**Re: Tier Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2007**  
**Filed on December 14, 2007**  
**File no. 000-23195**

Dear Mr. Rossetti:

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,

Kathleen Collins  
Accounting Branch Chief