

**Mail Stop 4561**  
**Via Fax (571) 382-1002**

April 2, 2010

Ronald W. Johnston  
Chief Financial Officer  
Tier Technologies, Inc.  
10780 Parkridge Blvd., Suite 400  
Reston, VA 20191

**Re: Tier Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Filed on November 10, 2009**  
**Form 10-K/A for the Fiscal Year Ended September 30, 2009**  
**Filed on January 28, 2010**  
**File No. 001-33475**

Dear Mr. Johnston:

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