



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 19, 2008

William Markert
Chief Financial Officer
Securus Technologies, Inc.
14651 Dallas Parkway
Suite 600
Dallas, TX 75254-8815

RE: Securus Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 333-124962

Dear Mr. Markert:

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

Sincerely,

Larry Spigel
Assistant Director