



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 19, 2009

**Via U.S. Mail and Facsimile (580) 436-7412**

Mr. Randy Harp  
Chief Operating Officer  
Pre-Paid Legal Services, Inc.  
One Pre-Paid Way  
Ada, Oklahoma 74820

**RE: Pre-Paid Legal Services, Inc.  
Form 10-K for fiscal year ended December 31, 2008  
Filed February 27, 2009  
File No. 001-09293**

Dear Mr. Harp:

We have reviewed your supplemental response letter submitted on EDGAR on November 9, 2009, and have the following additional comments. Where indicated, we think you should revise your Form 10-K in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

**Form 10-K for fiscal year ended December 31, 2008**

**Item 7. MD&A of Financial Condition and Results of Operations**

**Key Membership and Associate Productivity Data**

1. We note your response to our prior comment one in our letter dated October 26, 2009. However, the table's value would be enhanced by including a narrative briefly highlighting the significance of the membership data. We believe a brief discussion would help investors better understand the annual membership vesting requirements of the company.

As appropriate, please amend your filings and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter

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with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Paul Monsour, Staff Accountant, at (202) 551-3360 or Terry French, Accountant Branch Chief, at (202) 551-3828 if you have questions regarding comments on the financial statements and related matters. You may contact Reid Hooper, Staff Attorney, at (202) 551-3359, or me, at (202) 551-3810 with any other questions.

Sincerely,

Larry Spiegel  
Assistant Director