



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 28, 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 completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director