Mail Stop 4561 via fax (706) 644-0161

September 5, 2008

Mr. Phillip W. Tomlinson Chairman of the Board & Chief Executive Officer 1600 First Avenue Columbus, Georgia 31901

> Re: Total System Services, Inc. Form 10-K and 10-K/A for the Fiscal Year Ended December 31, 2007 Filed February 29, 2008 and April 28, 2008, respectively File no. 1-10254

Dear Mr. Tomlinson:

We have completed our review of your Form 10-K and Form 10-K/A for the Fiscal Year Ended December 31, 2007 and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins Accounting Branch Chief