

June 18, 2007

Room 4561

Mr. Brian K. Miller
Senior Vice President and
Chief Financial Officer
Tyler Technologies, Inc.
5949 Sherry Lane, Suite 1400
Dallas, TX 75225

**Re: Tyler Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 001-10485**

Dear Mr. Miller:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief