

Mail Stop 4561

February 25, 2009

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

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

Dear Mr. Miller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief