



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2018

Brian K. Miller  
Executive Vice President and Chief Financial Officer  
Tyler Technologies, Inc.  
5101 Tennyson Parkway  
Plano, TX 75024

**Re: Tyler Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 21, 2018**  
**Form 10-Q for the Quarterly Period Ended June 30, 2018**  
**Filed August 1, 2018**  
**File No. 001-10485**

Dear Mr. Miller:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services