



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

Mail Stop 3561

July 28, 2009

Via Facsimile and U.S. Mail

Mr. Matthew Natalizio
Chief Financial Officer
TIX CORPORATION
12001 Ventura Place, Suite 340
Studio City, California 91604

Re: Tix Corporation
Form 10-K for the year ended December 31, 2008
File No. 1-34043

Dear Mr. Natalizio:

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

Sincerely,

David R. Humphrey
Branch Chief