



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