



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

DIVISION OF
CORPORATION FINANCE

April 29, 2024

Brian Miller
Chief Financial Officer
Tyler Technologies, Inc.
5101 Tennyson Parkway
Plano, TX 75024

**Re: Tyler Technologies, Inc.
CIK 0000860731**

Dear Brian Miller:

We have completed our review of your correspondence dated April 25, 2024. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, not withstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance