Mail Stop 4561

February 27, 2009

Mr. Harry H. Herington Chief Executive Officer and Director NIC Inc. 25501 West Valley Parkway, Suite 300 Olathe, Kansas 66061

> NIC Inc. Re:

> > Form 10-K for the year ended December 31, 2007

Filed March 17, 2008 File No. 000-26621

Dear Mr. Herington:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

Karen J. Garnett **Assistant Director**

Steven M. Kovzan cc: Chief Financial Officer Via facsimile: (913) 498-3472