



DIVISION OF
CORPORATION FINANCE

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

October 22, 2018

Stephen M. Kovzan
Chief Financial Officer
NIC Inc.
25501 West Valley Parkway
Suite 300
Olathe, KS 66061

Re: NIC Inc.

Form 10-K for the fiscal year ended December 31, 2017

Filed February 22, 2018

Form 10-Q for the quarterly period ended June 30, 2018

Filed August 1, 2018

File No. 000-26621

Dear Mr. Kovzan:

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