



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

August 29, 2007

**Via facsimile at (212) 310-8007**

Ellen Odoner, Esq.  
Weil Gotshal & Manges  
767 Fifth Avenue  
New York, NY 10153

Re: **H&R Block**  
**DEFA14A filed on August 22, 2007**  
**File no. 1-06089**

Dear Ms. Odoner:

We have reviewed your filing and have the following comment.

1. We note your response to prior comment 1. While not necessarily agreeing with your conclusion we will raise no further comments at this time. We remind you to avoid including disclosure which directly or indirectly impugns character, integrity or personal reputation, or directly or indirectly makes charges concerning improper, illegal or immoral conduct or associations without factual foundation. See Note to Rule 14a-9 under Regulation 14A.

**Closing Comments**

Please furnish a cover letter with your responses to our comment and provide any requested supplemental information. Please understand that we may have additional comments after reviewing any amendments to your filings and responses to our comment.

August 29, 2007

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision.

Please direct any questions to me at 202.551.3345.

Sincerely,

Michael Pressman  
Special Counsel  
Office of Mergers and Acquisitions