



DIVISION OF  
CORPORATION FINANCE

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

January 14, 2011

**Via U.S. Mail and Fax (816-854-8500)**

Mr. Alan M. Bennett  
Chief Executive Officer  
H&R Block, Inc.  
One H&R Block Way  
Kansas City, MO 64105

**RE: H&R Block, Inc**  
**Form 10-K for the fiscal year ended April 30, 2010**  
**Filed June 29, 2010**

**Form 10-Q for the quarter ended July 31, 2010**  
**File No. 1-6089**

Dear Mr. Bennett:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director