



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

April 15, 2008

Via U.S. Mail

Ms. Stephanie M. Risk  
Chief Financial Officer  
George Risk Industries, Inc.  
802 S. Elm Street  
Kimball, NE 69145

**Re: George Risk Industries, Inc.  
Item 4.01 Form 8-K  
Filed April 4, 2008  
File No. 000-05378**

Dear Ms. Risk:

We have completed our review of your Item 4.01 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director