



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 10, 2008

Via U.S. Mail and Fax

Mr. Ken R. Risk
President and Chairman of the Board
George Risk Industries, Inc.
802 South Elm
Kimball, NE 69145

**RE: George Risk Industries, Inc.
Form 10-KSB for the fiscal year ended April 30, 2007
Filed August 10, 2007; and
Forms 10-QSB for July 31, 2001, Oct. 31, 2007, and Jan. 31, 2008
Filed Sep. 14, 2007, Dec. 14, 2007, and Mar. 17, 2008, respectively
File No. 0-5378**

Dear Mr. Risk:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director