



DIVISION OF
CORPORATION FINANCE

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

April 8, 2011

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

Re: George Risk Industries, Inc.
Form 10-K for the Year Ended April 30, 2010
Filed July 29, 2010
File No. 000-05378

Dear Mr. Risk:

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

Sincerely,

/s/ Celeste Murphy For
Larry Spigel
Assistant Director