



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2020

Stephanie M. Risk-McElroy  
President and Chairman of the Board  
George Risk Industries, Inc.  
802 South Elm St.  
Kimball, Nebraska 69145

**Re: George Risk Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2019**  
**Filed August 13, 2019**  
**File No. 000-05378**

Dear Ms. Risk-McElroy:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing