July 16, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX

Eric J. Bur Chief Financial Officer NIC INC. 10540 South Ridgeview Road Olathe, Kansas 66061

Re: NIC INC.

File No. 000-26621

Form 10-K for Fiscal Year Ended

December 31, 2006

Dear Mr. Bur:

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

Sincerely,

Kevin Woody Accounting Branch Chief