

Mail Stop 4561

February 5, 2009

Mr. Harry H. Herington
Chief Executive Officer and Director
NIC Inc.
25501 West Valley Parkway, Suite 300
Olathe, Kansas 66061

**Re: NIC Inc.
Form 10-K for the year ended December 31, 2007
Filed March 17, 2008
File No. 000-26621**

Dear Mr. Herington:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 1A. Risk Factors

General

1. Your response to prior comment 5 states that you do not have the types of patents, trademarks, licenses, etc. as contemplated by Item 101(c)(1)(iv) of Regulation S-K. The risk factor at the top of page 19, however, states that you regard your copyrights, patents, trademarks, trade dress, trade secrets and similar intellectual property as important to your success. Please revise the risk factor in future filings to clarify, if true, that you do not hold any copyrights, patents, or

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trademarks for your intellectual property and discuss the additional risks associated with the lack of protection for your proprietary applications.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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Please contact Jerard Gibson, Attorney-Advisor, at (202) 551-3473 or the undersigned at (202) 551-3785 with any questions.

Sincerely,

Karen J. Garnett
Assistant Director

cc: Steven M. Kovzan
Chief Financial Officer
Via facsimile: (913) 498-3472