



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