

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

Mail Stop 3720

May 13, 2008

Mark A. Ernst Chief Executive Officer H&R Block, Inc. One H & R Block Way Kansas City, Missouri 64105

Re:

Form 10-K for the fiscal year ended April 30, 2007 File No. 001-06089

Dear Mr. Ernst:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spirgel
Assistant Director