FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APP	ROVAL						
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Pe Gerard Robert A	2. Date of Event Requiring Statement Month/Day/Year) 19/24/2007 3. Issuer Name and Ticker or Trading Symbol H&R BLOCK INC [HRB]											
(Last) (First) (I C/O BREEDEN CAPITAL MANAGEMENT LLC	(Middle)			Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				5. If Amendment, Date of Original Filed (Month/Day/Year)				
100 NORTHFIELD STREET					Officer (give title below)	Other (spe below)	cify	Applio	cable Line)	//Group Filing (Check		
(Street) GREENWICH CT	06830							X	•	y More than One		
(City) (State) (2	(Zip)											
Table I - Non-Derivative Securities Beneficially Owned												
	Ta	able I - Non	-Derivati	ive Se	curities Beneficiall	y Owned						
1. Title of Security (Instr. 4)	Т	able I - Non	2.	. Amour	curities Beneficiall nt of Securities ally Owned (Instr. 4)	y Owned 3. Ownersh Form: Direct or Indirect (Instr. 5)	ct (D) (4. Natı (Instr.		Beneficial Ownership		
1. Title of Security (Instr. 4)		Table II - D	2. Berivative	. Amour eneficia	nt of Securities	3. Ownersh Form: Direct or Indirect (Instr. 5)	ct (D) ((I)			Beneficial Ownership		
Title of Security (Instr. 4) Title of Derivative Security (Instr. 4)	(e.g	Table II - D	erivative S, warrai	Secunts, o	nt of Securities ally Owned (Instr. 4) Irities Beneficially	3. Ownersh Form: Direct or Indirect (Instr. 5) Owned securities	ct (D) ((I)	sion cise		6. Nature of Indirect Beneficial Ownership (Instr. 5)		

Explanation of Responses:

No securities are beneficially owned.

<u>/s/ Robert A. Gerard</u> <u>09/25/2007</u>

** Signature of Reporting Person Date

 $Reminder: Report \ on \ a \ separate \ line \ for \ each \ class \ of \ securities \ beneficially \ owned \ directly \ or \ indirectly.$

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

 $^{^{\}star}$ If the form is filed by more than one reporting person, see Instruction 5 (b)(v).

^{**} Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).