

January 4, 2011

VIA EDGAR

Mr. Larry Spigel  
Assistant Director

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
Washington, DC 20549

Re: H&R Block, Inc.  
Form 10-K for the fiscal year ended April 30, 2010  
Form 10-Q for the quarter ended July 31, 2010  
File No. 1-6089

Dear Mr. Spigel:

Due to scheduling conflicts during the holiday week, we would like to request an extension of the deadline to file our response to your most recent letter dated December 17, 2010. We will file our response on or before Monday, January 10, 2011 via EDGAR. Thank you.

Sincerely,

/s/ Colby Brown

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Corporate Controller  
H&R Block, Inc.

cc: Jeffrey T. Brown, Chief Financial Officer  
Jim Ash, Interim General Counsel  
Howard Cohen, Partner, Deloitte & Touche LLP  
David Baker Lewis, Audit Committee Chairman