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RISK GEORGE INDUSTRIES INC Form NT 10-K July 27, 2007

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

Form 12b-25

NOTIFICATION OF LATE FILING

(Check one):
[X] Form 10-KSB [] Form 10-Q [] Form 20-F [] Form 10-K [] Form 10-QSB [] Form N-SAR [] Form 11-K [] Form 10-D [] Form N-CSR
For Period Ended: April 30, 2007
[] Transition Report on Form 10-K [] Transition Report on Form 20-F [] Transition Report on Form 11-K [] Transition Report on Form 10-Q [] Transition Report on Form N-SAR
For the Transition Period Ended:
If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:
PART I - REGISTRANT INFORMATION
George Risk Industries, Inc.
(Full Name of Registrant)
N/A
Former Name if Applicable
802 South Elm Street
Address of Principal Executive Office (Street and Number)
Kimball, Nebraska 69145
City, State and Zip Code
PART II - RULES 12b-25(b) AND (c)
If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)
[X]
(a) The reasons described in reasonable detail in Part III of this form

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K (Form 10-KSB in this case), Form 20-F, 11-K, Form N-SAR Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the

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subject quarterly report of transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why the Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach Extra Sheets if Needed)

Additional time is required to obtain certain audit evidence to complete the audit, the tax return/adjustments and to issue the report and complete Form 10-KSB.

PART IV - OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Stephanie Risk 308 235-4645 (Name) (Area Code) (Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company act of 1940 during the preceding 12 months (or for such shorter) period that the registrant was required to file such reports) been filed? If answer is no, identify report(s).
 [X] Yes [] No
- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earning statements to be included in the subject report of portion thereof? [] Yes [X] No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

GEORGE RISK INDUSTRIES, INC. (Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: July 27, 2007 By: /s/ Stephanie M. Risk

Stephanie M. Risk Chief Financial Officer

Attachment to Form 12b-25 for George Risk Industries, Inc. For the Year Ended April 30, 2007

MASON RUSSEL WEST, LLC

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739 West Littleton Boulevard Littleton, CO 80120 Phone: 303-797-9101 Fax: 303-795-3356

Statement attached to Form 12b-25 of George Risk Industries, Inc. For the Year Ended April 30, 2007

Additional time is required to obtain certain audit evidence to complete the audit, the tax return/adjustments and to issue the report and complete Form 10-KSB.

July 27, 2007

By: /s/ MASON RUSSEL WEST, LLC Mason Russell West, LLC