



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2025

Steve Anastasio  
Vice President, Treasurer and Director  
Value Line Inc.  
551 Fifth Avenue  
New York, NY 10176

**Re: Value Line Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2024**  
**Form 10-K for the Fiscal Year Ended April 30, 2023**  
**File No. 000-11306**

Dear Steve Anastasio:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance