

VALUE LINE INC  
Form 8-K  
September 11, 2009

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of the earliest event reported): September 11, 2009

Value Line, Inc.  
(Exact name of registrant as specified in its charter)

New York  
(State or Other Jurisdiction  
of Incorporation)

0-11306  
(Commission File Number)

13-3139843  
(I.R.S Employer  
Identification No.)

220 East 42nd Street  
New York, New York  
(Address of Principal Executive Offices)  
10017  
(Zip Code)

(212) 907-1500  
(Registrant's Telephone Number, Including Area Code)

Not Applicable  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2.):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events.

On September 11, 2009, Value Line, Inc. (the "Company") issued a press release reporting the Company's results for its fiscal quarter ended July 31, 2009, and discussing the terms of a settlement offer relating to an SEC investigation which began in 2005 and which was previously disclosed by the Company in public filings.

A copy of this press release is attached as Exhibit 99.1 and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits

(d). Exhibits.

| Exhibit Number | Description                              |
|----------------|--|
| 99.1           | *Press release dated September 11, 2009. |

\* Filed electronically herewith.

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Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

VALUE LINE, INC.

Dated: September 11, 2009

/s/ Howard Brecher  
Howard Brecher  
Vice President;  
Secretary

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EXHIBIT INDEX

| Exhibit Number | Description                             |
|----------------|---|
| 99.1           | Press release dated September 11, 2009. |

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