#### VALUE LINE INC Form 3 April 26, 2010 UNITED STATES SECURITIES AND EXCHANGE COMMISSION OMB APPROVAL FORM 3 Washington, D.C. 20549 OMB Number:

### **INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and A Person <u>*</u> FIORE A	1	orting	<ol> <li>Date of Event Requiring Statement</li> <li>(Month/Day/Year)</li> </ol>	3. Issuer Name and Ticker or Trading Symbol VALUE LINE INC [VALU]					
(Last)	(First)	(Middle)	04/19/2010	4. Relationship of Reporting Person(s) to Issuer			5. If Amendment, Date Original Filed(Month/Day/Year)		
220 EAST 4 FLOOR	2ND STRE	EET, 6TH		(Check all applicable)			r ned(nenia bay, real)		
(Street) NEW YORK, NY 10017			X_Director10% Owner OfficerOther (give title below) (specify below)			6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
							Form filed by More than One Reporting Person		
(City)	(State)	(Zip)	Table I - N	Non-Derivati	ive Securiti	es Be	neficially Owned		
1.Title of Security (Instr. 4)			2. Amount o Beneficially (Instr. 4)				1		
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)									
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 control number.									
Table II. Derivative Securities Repeticially Owned ( $a$ a puts calls warrants options convertible securities)									

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of	5. Ownership Form of Derivative	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	. ,	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I)	

3235-0104

January 31,

2005

0.5

Expires:

response...

Estimated average burden hours per

(Instr. 5)

## **Reporting Owners**

<b>Reporting Owner</b>	Relationships						
	Director	10% Owner	Officer	Other			
FIORE ALFRED R 220 EAST 42ND STR NEW YORK, NYÂ	X	Â	Â	Â			
Signatures							
/s/ Alfred R. Fiore	04/23/2010						
<u>**</u> Signature of Reporting Person	Date						

# **Explanation of Responses:**

### No securities are beneficially owned

\* 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).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.