

Mail Stop 3561

November 27, 2007

Mr. Mark W. Oppegard
President and Chief Executive Officer
NBC Acquisition Corp.
4700 South 19th Street
Lincoln, Nebraska 68501-0529

**Re: NBC Acquisition Corp.
Form 10-K for Fiscal Year Ended March 31, 2006
Filed June 29, 2006
Form 10-Q for Fiscal Quarter Ended December 31, 2006
File No. 333-48225**

Dear Mr. Oppegard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson
Branch Chief