



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

January 11, 2010

Mr. Mark W. Oppedard  
Chief Executive Officer  
NBC Acquisition Corp. and Nebraska Book Company, Inc.  
4700 South 19th Street  
Lincoln, Nebraska 68501-0529

**Re: NBC Acquisition Corp.  
Nebraska Book Company, Inc.  
Forms 10-K for Fiscal Year Ended March 31, 2009  
Filed June 25, 2009  
Forms 10-Q for Fiscal Quarter Ended September 30, 2009  
Filed November 12, 2009  
File Nos. 333-48225 and 333-48221**

Dear Mr. Oppedard:

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  
Accounting Branch Chief