



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2015

Ronald L. Shape  
Chief Executive Officer  
National American University Holdings, Inc.  
5301 S. Highway 16  
Rapid City, SD 57701

**Re: National American University Holdings, Inc.  
Form 10-K for Fiscal Year Ended May 31, 2014  
File No. 001-34751**

Dear Dr. Shape:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director