



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 7, 2017

David K. Heflin  
Chief Financial 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, 2016  
Filed August 5, 2016  
File No. 001-34751**

Dear Mr. Heflin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications