



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

DIVISION OF
CORPORATION FINANCE

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