



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

DIVISION OF
CORPORATION FINANCE

April 3, 2013

Via E-mail

Angela D. Shinabargar
Chief Financial Officer
Butler National Corporation
19920 West 161st Street
Olathe, Kansas 66062

**Re: Butler National Corporation
Form 10-K for the Fiscal Year Ended April 30, 2011
Filed July 28, 2011
Form 10-K for the Fiscal Year Ended April 30, 2012
Filed July 30, 2012
File No. 000-01678**

Dear Ms. Shinabargar:

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/ David R. Humphrey

David R. Humphrey
Accounting Branch Chief