Via Facsimile Mail Stop 6010

November 23, 2005

Mr. Michael D. Hays Chief Executive Officer, National Research Corporation 1245 Q Street Lincoln, Nebraska 68508

Re: National Research Corporation Form 10-K for Fiscal Year Ended December 31, 2004 Filed March 31, 2005 File No. 000-29466

Dear Mr. Hays:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant