



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

DIVISION OF  
CORPORATION FINANCE

September 30, 2010

Patrick E. Beans  
Vice President, Treasurer,  
Chief Financial Officer and Secretary  
National Research Corporation  
1245 Q Street  
Lincoln, Nebraska 68508

**Re: National Research Corporation  
Form 10-K  
Filed March 31, 2010  
File No. 000-29466**

Dear Mr. Beans:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director