

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

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