



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

August 25, 2017

Via E-Mail

Kevin R. Karas  
Chief Financial Officer  
National Research Corporation  
1245 Q Street  
Lincoln, Nebraska 68508

**Re: National Research Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 3, 2017  
File No. 001-35929**

Dear Mr. Karas:

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/Craig Arakawa

Craig Arakawa  
Branch Chief  
Office of Beverages, Apparel, and  
Mining