



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

DIVISION OF  
CORPORATION FINANCE

November 16, 2021

Rodrigo N. Menck  
Senior Vice President Finance and Group Chief Financial Officer  
Nexa Resources S.A.  
37A, Avenue J.F. Kennedy  
L-1855, Luxembourg

**Re: Nexa Resources S.A.**  
**Form 20-F**  
**Filed March 23, 2021**  
**File No. 001-38256**

Dear Mr. Menck:

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,

Division of Corporation Finance  
Office of Energy & Transportation