



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 31, 2006

via U.S. Mail and Facsimile  
Mr. Erland A. Anderson  
President and Chief Executive Officer  
Nord Resources Corporation  
1 West Wetmore Road, Suite 203  
Tucson, Arizona 85705

**Re: Nord Resources Corporation  
Form 10-KSB as Amended for the Fiscal Year Ended December 31, 2005  
File No. 001-08733**

Dear Mr. Anderson:

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

Sincerely,

Karl Hiller  
Branch Chief