



DIVISION OF  
CORPORATION FINANCE

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

June 23, 2008

*By U.S. mail and facsimile to (704) 362-4208*

Mr. Terry S. Lisenby, Chief Financial Officer, Treasurer and Executive Vice President  
Nucor Corporation  
1915 Rexford Road  
Charlotte, NC 28211

**RE: Nucor Corporation  
Form 10-K for the fiscal year ended December 31, 2007  
File No. 1-4119**

Dear Mr. Lisenby:

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

Sincerely,

Terence O'Brien  
Branch Chief