



DIVISION OF
CORPORATION FINANCE

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

June 24, 2010

James D. Frias
Chief Financial Officer, Treasurer and Executive Vice President
Nucor Corporation
1915 Rexford Road
Charlotte, NC 28211

**Re: Nucor Corporation
Form 10-K for the year ended December 31, 200
Definitive Proxy filed March 25, 2010
File No. 001-04119**

Dear Mr. Frias:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien