



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

DIVISION OF  
CORPORATION FINANCE

October 16, 2013

Via E-mail

James D. Frias  
Chief Financial Officer  
Nucor Corporation  
1915 Rexford Road  
Charlotte, North Carolina 28211

**Re: Nucor Corporation  
Form 10-K for Fiscal Year Ended December 31, 2012  
Filed February 28, 2013  
Form 10-Q for Fiscal Quarter Ended June 29, 2013  
Filed August 7, 2013  
File No. 1-04119**

Dear Mr. Frias:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief