

DIVISION OF CORPORATION FINANCE

October 17, 2014

<u>Via E-mail</u> Mr. James D. Frias Chief Financial Officer Nucor Corporation 1915 Rexford Road Charlotte, NC 28211

> Re: Nucor Corporation Form 10-K Filed February 28, 2014 No. 1-4119

Dear Mr. Frias:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

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

Sincerely,

/s/ Terence O'Brien

Terence O'Brien Branch Chief