



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2021

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

**Re: Nucor Corporation  
Registration Statement on Form S-4  
Filed August 19, 2021  
File No. 333-258923**

Dear Mr. Frias:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Wade B. Sample