



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2021

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

**Re: Nucor Corporation**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed February 26, 2021**  
**File No. 001-04119**

Dear Mr. Frias:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing