



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

June 28, 2006

Mr. Cliff T. Davis
Chief Financial Officer
Nevsun Resources Ltd.
800 – 1075 West Georgia Street
Vancouver, British Columbia CANADA V6E 3C9

**Re: Nevsun Resources Ltd.
 Form 40-F for Fiscal Year Ended December 31, 2005
 Filed March 24, 2006
 File No. 1-32405**

Dear Mr. Davis:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief