

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

March 31, 2008

Mr. Clifford 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, 2006 Filed March 30, 2007 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,

Chris White Branch Chief