

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

September 10, 2007

Mr. John T. Perry, President and Chief Executive Officer Nord Resources Corporation 1 West Wetmore Road, Suite 203 Tucson, Arizona 85705

**Re:** Nord Resources Corporation

Schedule 14A

Filed August 27, 2007 File No. 001-08733

Dear Mr. Perry:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Mr. John T. Perry Nord Resources Corporation September 10, 2007 page 2

#### Schedule 14A filed August 27, 2007

## <u>Proposal Number Two: Approval of Amendment to Amend Certificate of Incorporation to Increase Authorized Shares of Common Stock, page 31</u>

1. Please disclose whether you presently have any plans, proposals or arrangements to issue the newly authorized shares of common stock in connection with the financing of an acquisition or other transactions. If you have such plans, please so state and discuss in some detail the transaction to be financed. If you do not have such plans, please state that you do not have any plans, proposals or arrangement, written or otherwise, to issue the newly authorized shares.

### Form 10-QSB for the period ended June 30, 2007

2. Please reconcile for us your statement that your disclosure controls and procedures were not effective as of June 30, 2007 with the statement that your material weakness was "identified and corrected prior to the filing" of the Form 10-QSB. If your controls and procedures are now effective, so state. Otherwise, revise your disclosure to eliminate the suggestion that they are.

### **Closing Comments**

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Carmen Moncada-Terry at (202) 551-3687 or in her absence, the undersigned at (202) 551-3740 with any questions.

Sincerely,

H. Roger Schwall Assistant Director

cc: C. Moncada-Terry

VIA FACSIMLE Herb Ono Lang Michener 604-893-2398