



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

June 12, 2018

Via E-Mail

Mr. James D. Frias  
Chief Financial Officer, Treasurer and Executive Vice President  
Nucor Corporation  
1915 Rexford Road  
Charlotte, NC 28211

**Re: Nucor Corporation  
Form 10-K  
Filed February 28, 2018  
File No. 1-4119**

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,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction