



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2011

Edward D. Ford  
Chief Financial Officer  
North American Nickel Inc.  
301 - 260 West Esplanade  
North Vancouver, BC V7M 3G7

**Re: North American Nickel Inc.  
Form 20-F for Fiscal Year Ended  
December 31, 2010  
Filed April 20, 2011  
File No. 000-14740**

Dear Mr. Ford:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief