



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 16, 2017

Via E-mail

Mr. Keith Morrison  
Chief Executive Officer  
North American Nickel Inc.  
1055 West Hastings Street  
Suite 2200  
Vancouver, British Columbia V6E 2E9  
Canada

**Re: North American Nickel Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed April 24, 2017**  
**File No. 000-14740**

Dear Mr. Morrison:

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/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel, and  
Mining