



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

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