



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

December 20, 2017

Via E-mail

Mr. Ryan MacWilliam
Chief Financial Officer
Nevsun Resources Ltd.
760-669 Howe Street
Vancouver, British Columbia
Canada, V6C 0B4

Re: Nevsun Resources Ltd.
Form 40-F for the Fiscal Year Ended December 31, 2016
Filed February 23, 2017
File No. 001-32405

Dear Mr. MacWilliam:

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/ John Reynolds

John Reynolds
Assistant Director
Offices of Beverages, Apparel and
Mining