

Mail Stop 6010

July 23, 2007

VIA U.S. MAIL

Mr. Marvin D. Burkett  
Chief Financial Officer  
Nvidia Corporation  
2701 San Tomas Expressway  
Santa Clara, California 95050

**Re: Nvidia Corporation**  
**Form 10-K for the year ended January 28, 2007**  
**Filed March 16, 2007**  
**File No. 000-23985**

Dear Mr. Burkett:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant