



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

Mail Stop 3030

April 23, 2010

Mr. Jen-Hsun Huang  
President and Chief Executive Officer  
NVIDIA Corporation  
2701 San Tomas Expressway  
Santa Clara, California 95050

**Re: NVIDIA Corporation  
Form 10-K for the fiscal year ended January 31, 2010  
Filed March 17, 2010  
File No. 000-23985**

Dear Mr. Huang:

We have reviewed your filing and have the following comments. If you disagree with our comments, we will consider your explanation as to why our comments are inapplicable. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Executive Compensation, page 61

1. We note your disclosure in response to Item 402(s) of Regulation S-K under the caption "Risk Analysis" on page 41 of your proxy statement incorporated by reference into your Form 10-K. Please describe the process you undertook to reach the conclusion that further disclosure is not necessary.

\* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your responses to our comments.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Louis Rambo at (202) 551-3289 or me at (202) 551-3641 with any questions.

Sincerely,

Geoffrey Kruczek  
Senior Attorney

cc(fax): David M. Shannon