



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 13, 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 completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief