



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

February 27, 2017

Via E-mail

Jen-Hsun Huang
President and Chief Executive Officer
Nvidia Corporation
2701 San Tomas Expressway
Santa Clara, CA 95050

**Re: Nvidia Corporation
10-K for Fiscal Year Ended January 31, 2016
Filed March 17, 2016
File No. 0-23985**

Dear Mr. Huang:

We refer you to our comment letter dated January 31, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance

Tim Teter
Senior Vice President, General Counsel and Secretary
Nvidia Corporation

Rebecca Peters
Vice President, Corporate Affairs and Assistant Secretary
Nvidia Corporation