



DIVISION OF  
CORPORATION FINANCE

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

May 7, 2019

Colette Kress  
Chief Financial Officer  
NVIDIA Corporation  
2788 San Tomas Expressway  
Santa Clara, California 95051

**Re: NVIDIA Corporation**  
**Form 10-K for the Fiscal Year Ended January 27, 2019**  
**Filed February 21, 2019**  
**File No. 000-23985**

Dear Ms. Kress:

We have reviewed your filing and have the following comment. In our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended January 27, 2019

Notes to the Consolidated Financial Statements

Note 16 - Segment Information , page 70

1. We note your disclosures related to revenues from cryptocurrency-specific product sales in MD&A. Please tell us how you considered separate disclosure of revenues related to all your cryptocurrency related products and services when presenting the disclosures required by ASC 280-10-50-40. Tell us how such revenues are reflected currently in the table on page 72.

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.

Colette Kress  
NVIDIA Corporation  
May 7, 2019  
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You may contact Tara Harkins at (202) 551-3639 or Lynn Dicker, Senior Accountant, at (202) 551-3616 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery