

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

June 6, 2019

Colette Kress Chief Financial Officer NVIDIA Corporation 2788 San Tomas Expressway Santa Clara, CA 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 completed our review of your filings. 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,

Division of Corporation Finance Office of Electronics and Machinery