

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

Mail Stop 4561

April 4, 2018

Duston M. Williams Chief Financial Officer Nutanix, Inc. 1740 Technology Drive, Suite 150 San Jose, CA 95110

Re: Nutanix, Inc.

Form 10-K for the Fiscal Year Ended July 31, 2017

Filed September 18, 2017

File No. 001-37883

Dear Mr. Williams:

We have completed our review of your filing. 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/ Kathleen Collins

Kathleen Collins Accounting Branch Chief Office of Information Technologies and Services

cc: Tyler Wall – Chief Legal Officer