



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 19, 2010

Curt Reynders
Chief Financial Officer
NVE Corporation
11409 Valley View Road
Eden Prairie, MN 55344

Re: NVE Corporation
Form 10-K for the Fiscal-Year ended March 31, 2009
Filed May 6, 2009
File No. 000-12196

Dear Mr. Reynders:

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