



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2022

Matt Kelpy  
Chief Accounting Officer  
NVR, Inc.  
11700 Plaza America Drive  
Suite 500  
Reston, Virginia, 20190

**Re: NVR Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 24, 2022**  
**File No. 001-12378**

Dear Matt Kelpy:

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,

Division of Corporation Finance  
Disclosure Review Program