

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

Mail Stop 3030

May 13, 2010

Mr. Jen-Hsun Huang President and Chief Executive Officer NVIDIA Corporation 2701 San Tomas Expressway Santa Clara, California 95050

Re: NVIDIA Corporation

Form 10-K for the Fiscal Year ended January 31, 2010

Filed March 17, 2010 File No. 000-23985

Dear Mr. Huang:

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