

## 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