

April 13, 2009

Ms. Lisa Haynes  
Staff Accountant  
Division of Corporate Finance  
United States Securities and  
Exchange Commission  
Washington, D.C. 20549-7010

Re: **Form 10-K for the Fiscal Year ended December 31, 2008**  
**File No. 001-11311**

Dear Ms. Haynes:

We are in receipt of your review letter dated April 7, 2009 on the above-referenced filing for NVR, Inc. ("NVR"). As a follow up to your April 10th conversation with Mr. Bob Henley, NVR's VP and Controller, and noting that NVR is currently engaged in its quarterly closing cycle, please be advised that NVR will submit a response no later than April 30, 2009. Should you have any questions in the meantime, please contact me at 703/956-4005 or Mr. Henley at 703/956-4003. Thank-you.

Sincerely,

/s/ Dennis M. Seremet

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Dennis M. Seremet  
Senior Vice President, Chief Financial  
Officer and Treasurer

CC: Mr. Rufus Decker, Accounting Branch Chief - SEC  
Mr. Paul C. Saville, CEO - NVR  
Mr. Alan L. Dye, Esq. - Hogan and Hartson  
Mr. Tom Gerth, Partner - KPMG LLP