

October 18, 2022

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

Statement on Schedule 14A
2022

Re: NVR Inc.
Definitive Proxy
Filed March 24,
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