



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

March 18, 2008

VIA U.S. MAIL

Curt A. Reynders
Chief Financial Officer
NVE Corporation
11409 Valley View Road
Eden Prairie, Minnesota 55344

Re: NVE Corporation
Form 10-K for the fiscal year ended March 31, 2007
Filed May 25, 2007
File No. 000-12196

Dear Mr. Reynders:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief