



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2025

Rukmini Sivaraman  
Chief Financial Officer  
Nutanix, Inc.  
1740 Technology Drive, Suite 150  
San Jose, CA 95110

**Re: Nutanix, Inc.**  
**Form 8-K furnished on February 26, 2025**  
**Response dated April 3, 2025**  
**File No. 001-37883**

Dear Rukmini Sivaraman:

We have reviewed your April 3, 2025 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our March 21, 2025 letter.

Form 8-K furnished on February 26, 2025

Exhibit 99.1, page 7

1. We note your response to prior comment 3 and it remains unclear to us how your non-GAAP tax rate is commensurate with your non-GAAP measure of profitability. In this regard, we note that the non-GAAP tax rate was only 5% for the six months ended January 31, 2025 and only 6% for the fiscal year ended July 31, 2024. Please explain how you determined your non-GAAP tax rate and how you concluded that it was commensurate with your non-GAAP measure of profitability. Refer to Question 102.11 of the Non-GAAP C&DIs.

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Please contact Melissa Kindelan at 202-551-3564 or Christine Dietz at 202-551-3408 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Technology