



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

December 8, 2016

Via E-mail

George Laplante  
Chief Financial Officer  
Ambarella, Inc.  
3101 Jay Street  
Santa Clara, California 95054

**Re: Ambarella, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2016**  
**Filed March 25, 2016**  
**File No. 001-35667**

Dear Mr. Laplante:

We have completed our review of your filings. 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,

/s/Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery