

Mail Stop 4561

March 30, 2010

Momoko Beran
Chief Financial Officer
Simulations Plus, Inc.
42505 Tenth Street West
Lancaster, CA 93534-7059

**Re: Simulations Plus, Inc.
Form 10-K/A for Fiscal Year Ended August 31, 2009
Filed March 1, 2010
File No. 001-32046**

Dear Ms. Beran:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

David L. Orlic
Staff Attorney