

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

January 3, 2011

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

Re: Simulations Plus, Inc.

Schedule 14A

Filed December 15, 2010

File No. 001-32046

Dear Ms. Beran:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark P. Shuman Branch Chief