April 6, 2007

Mr. Peter S. Teshima Corporate Vice President-Finance and Chief Financial Officer Magma Design Automation, Inc. 5460 Bayfront Plaza Santa Clara, CA 95054

Re: Magma Design Automation, Inc.

Form 10-K for Fiscal Year Ended April 2, 2006

Filed June 15, 2006

Dear Mr. Teshima:

We have completed our review of your Form 10-K for the year ended April 2, 2006 and have no further comments at this time.

Very truly yours,

Mark Kronforst Accounting Branch Chief