Walden C. Rhines Chief Executive Officer Mentor Graphics Corporation 8005 SW Boeckman Road Wilsonville, Oregon 97070-7777

**Re:** Mentor Graphics Corporation

Form 10-K for the Fiscal Year Ended January 31, 2008

File No. 000-13442

Dear Mr. Rhines:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Barbara C. Jacobs Assistant Director