

Mail Stop 4561

June 10, 2008

Richard M. Foehr
Vice President, Assistant General Counsel
Autodesk, Inc.
111 McInnis Parkway
San Rafael, CA 94903

**Re: Autodesk, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2008
File No. 000-14338**

Dear Mr. Foehr:

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,

Mark Kronforst
Accounting Branch Chief