

Room 4561

July 28, 2006

Michael J. Fister  
President and Chief Executive Officer  
Cadence Design Systems, Inc.  
2655 Seely Avenue, Building 5  
San Jose, CA 95134

**Re: Cadence Design Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 10, 2006  
File no. 1-10606**

Dear Mr. Fister:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kathleen Collins  
Accounting Branch Chief