

Mail Stop 4-6

via fax (408) 944-7168

April 20, 2007

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

**RE: Cadence Design Systems, Inc.
File No. 1-10606
Form 10-K for the year ended December 30, 2006**

Dear Mr. Fister:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief