July 29, 2008

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 29, 2007

Filed February 26, 2008

Definitive Proxy Statement Filed March 25, 2008

File No. 001-10606

Dear Mr. Fister:

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,

Kathleen Collins Accounting Branch Chief