

Mail Stop 4561  
Via fax: (408) 944-7937

May 24, 2010

Mr. Kevin Palatnik  
Chief Financial Officer  
Cadence Design Systems, Inc  
2655 Seely Avenue, Building 5  
San Jose, CA 95134

**Re: Cadence Design Systems, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-10606**

Dear Mr. Palatnik:

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