

Mail Stop 4561

June 2, 2006

David M. Sankaran
Senior Vice President and
Chief Financial Officer
Accelrys, Inc.
10188 Telesis Court, Suite 100
San Diego, CA 92121

**Re: Accelrys, Inc.
 Form 10-K for the Fiscal Year Ended
 March 31, 2005
 Filed June 13, 2005
 File No. 000-27188**

Dear Mr. Sankaran:

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