

Mail Stop 4561

April 2, 2009

Rick E. Russo  
Sr. 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, 2008**  
**Filed June 5, 2008**  
**File No. 000-27188**

Dear Mr. Russo:

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