



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 9, 2011

Via Facsimile

Mr. Michael Piraino
Senior Vice President and Chief Financial Officer
Accelrys, Inc.
10188 Telesis Court
Suite 100
San Diego, California 92121

Re: Accelrys, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed May 28, 2010
File No. 0-27188

Dear Mr. Piraino:

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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief