

Mail Stop 4561

November 5, 2007

Thibault de Tersant  
Senior Executive Vice President  
and Chief Financial Officer  
Dassault Systemes S.A.  
9, Quai Marcel Dassault  
B.P. 310, 92156 Suresnes Cedex, France

**Re: Dassault Systemes, S.A.  
Form 20-F for Fiscal Year Ended December 31, 2006  
Filed May 29, 2007  
File No. 000-28578**

Dear Mr. Tersant:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief