



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

Momoko A. Beran
Chief Financial Officer
Simulations Plus, Inc.
42505 Tenth Street West
Lancaster, CA 93534-7059

**Re: Simulations Plus, Inc.
Schedule 14A
Filed December 15, 2010
File No. 001-32046**

Dear Ms. Beran:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark P. Shuman
Branch Chief