

Room 4561

December 1, 2006

John J. Hanlon  
Chief Financial Officer  
Synplicity, Inc.  
600 West California Avenue  
Sunnyvale, California 94086

Re: Synplicity, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed on March 15, 2006  
Form 10-Q for the quarter ended June 30, 2006  
Filed on August 9, 2006  
File No. 000-31545

Dear Mr. Hanlon:

We have completed our review of your Form 10-K and related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief