

Room 4561

April 6, 2007

Mr. Peter S. Teshima  
Corporate Vice President-Finance and  
Chief Financial Officer  
Magma Design Automation, Inc.  
5460 Bayfront Plaza  
Santa Clara, CA 95054

**Re: Magma Design Automation, Inc.  
Form 10-K for Fiscal Year Ended April 2, 2006  
Filed June 15, 2006**

Dear Mr. Teshima:

We have completed our review of your Form 10-K for the year ended April 2, 2006 and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief