



DIVISION OF
CORPORATION FINANCE

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

April 12, 2011

Via Facsimile

Mr. Peter S. Teshima
Corporate Vice President, Finance and Chief Financial Officer
Magma Design Automation, Inc.
1650 Technology Dr.
San Jose, CA 95110

**Re: Magma Design Automation, Inc.
Form 10-K for the Fiscal Year Ended May 2, 2010
Filed July 16, 2010**

**Form 10-Q for the Quarterly Period Ended January 30, 2011
Filed March 10, 2011
File No. 000-33213**

Dear Mr. Teshima:

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/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief