



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2024

Matthew Brown  
Chief Financial Officer  
Altair Engineering Inc.  
1820 East Big Beaver Road  
Troy, MI 48083

**Re: Altair Engineering Inc.**  
**Form 10-K for the year ended December 31, 2023**  
**File No. 001-38263**

Dear Matthew Brown:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Brian Gayle