



DIVISION OF
CORPORATION FINANCE

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

April 4, 2011

Via U.S. Mail

Mr. Carl C. Icahn
c/o Icahn Capital L.P.
767 5th Avenue, 47th Floor
New York, NY 10153

**Re: Mentor Graphics Corporation
Definitive Additional Proxy Soliciting Materials
Filed on March 31, 2011 by High River Limited Partnership and others
File No. 001-34795**

Dear Mr. Icahn:

We have reviewed your filing and have the following comments.

General

1. Please avoid issuing statements in your definitive additional soliciting material that directly or indirectly impugn character, integrity or personal reputation or make charges of illegal, improper or immoral conduct of the company's management without factual foundation. Disclose the factual foundation for any such assertions, if available, or delete the statements as they often imply that the board breached its fiduciary duties. We note in particular the following statements (emphasis added):
 - "the shareholders will see and understand the cynical nature of your acts;"
 - "failed to mention the poisonous 'make-whole' provision of this offer;"
 - "when you announced this absurd offering;" and
 - "this Board is willing to engage in inappropriate defensive transactions in an attempt to thwart a sale of the company."

Please revise as appropriate.

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You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

cc: Via facsimile: (503) 224-0155
Mary Ann Frantz, P.C.
Miller Nash LLP