

Mail Stop 4561

August 28, 2009

Ashfaq A. Munshi, Interim CEO & President  
MSC.Software Corporation  
2 MacArthur Place  
Santa Ana, California 92707

**Re: MSC.Software Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed August 21, 2009  
File No. 001-08722**

Dear Mr. Munshi:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (650) 752-3604  
Alan F. Denenberg, Esq.  
Davis Polk & Wardwell LLP