

Room 4561

September 17, 2007

Mr. Pascal W. Di Fronzo  
Senior Vice President, General Counsel  
and Secretary  
Autodesk, Inc.  
111 McInnis Parkway  
San Rafael, CA 94903

**Re: Autodesk, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2007**  
**Filed June 4, 2007**  
**Form 8-K Filed August 16, 2007**  
**File No. 000-14338**

Dear Mr. Di Fronzo:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief