

Mail Stop 4561

July 29, 2008

Michael J. Fister
President and Chief Executive Officer
Cadence Design Systems, Inc.
2655 Seely Avenue, Building 5
San Jose, CA 95134

**Re: Cadence Design Systems, Inc.
Form 10-K for the Fiscal Year Ended December 29, 2007
Filed February 26, 2008
Definitive Proxy Statement Filed March 25, 2008
File No. 001-10606**

Dear Mr. Fister:

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,

Kathleen Collins
Accounting Branch Chief