

September 21, 2005

Room 4561

Ms. Carol A. Bartz  
Chairman of the Board,  
CEO and President  
Autodesk, Inc.  
111 McInnis Parkway  
San Rafael, CA 94903

Re: Autodesk, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 13, 2005  
File No. 0-14338

Dear Ms. Bartz:

This is to advise you that we have limited our review of your filing to the matters addressed in the comments below. No further review of the proxy statement has been or will be made. All persons who are by statute responsible for the adequacy and accuracy of the proxy statement are urged to be certain that all information required under the Securities Exchange Act of 1934 has been included.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note from your Form 10-K for the fiscal year ended January 31, 2005 that you generate a significant amount of revenue from Korea, and that you have a subsidiary in Korea. Please confirm that the Korea to which you refer is South Korea, or advise.
2. Please expand your disclosure regarding both the 2006 Employee Stock Plan and the 2000 Directors' Option Plan to disclose whether you have any current plans, proposals or arrangements regarding the additional options to be authorized under the plans. For example, have you agreed to issue options to any specific individuals? If so, please disclose and if not, please revise your disclosure to indicate that you have no such plans at this time.

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As appropriate, please amend your filing in response to these

comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the Company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the Company acknowledging that:

- \* the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- \* staff comments or changes to disclosure in response to staff comments in the filing reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and
- \* the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

If you have any questions, please call Sara Kalin at (202) 551-3454. If you need further assistance, you may contact me at (202) 551-3730.

Sincerely,

Mark P. Shuman  
Branch Chief-Legal

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