

May 2, 2008

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Mail Stop 4561
Washington, D.C. 20549

Attention: Mr. Mark Kronforst,
Accounting Branch Chief

**Re: Autodesk, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2008
File No. 000-14338**

Dear Mr. Kronforst:

This letter is to confirm the telephone conversation between David Orlic and our legal counsel on May 2, 2008 and Mr. Orlic's subsequent voicemail to our legal counsel in which he agreed to allow Autodesk to respond to the Staff's April 29, 2008 comment letter by May 22, 2008.

Thank you very much for your courtesy and cooperation in this matter.

Very truly yours,

AUTODESK, INC.

/s/ RICHARD M. FOEHR

Richard M. Foehr

Vice President, Assistant General Counsel