

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 19, 2010

Mr. Carl Bass Chief Executive Officer and President Autodesk, Inc. 111 McInnis Parkway San Rafael, California 94903

Re: Autodesk, Inc.

Form 10-K for the Fiscal Year Ended January 31, 2010

Filed March 19, 2010 File No. 000-14338

Dear Mr. Bass:

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,

Patrick Gilmore Accounting Branch Chief