

Mail Stop 4561

July 29, 2009

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

**Re: Autodesk, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2009
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,

Craig Wilson
Sr. Asst. Chief Accountant