

August 15, 2023

Matthew Brown  
Chief Financial Officer  
Altair Engineering Inc.  
1820 East Big Beaver Road  
Troy, MI 48083

Inc.

Fiscal Quarter Ended March 31, 2023

Re: Altair Engineering

Form 10-Q for the

Filed May 4, 2023

File No. 001-38263

Dear Matthew Brown:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Kate Basmagian, Esq.