June 4, 2018

## VIA EDGAR

United States Securities and Exchange Commission Division of Corporation Finance Mail Stop 4720 100 F Street, N.E. Washington, D.C. 20549

Attn: Jeff Kauten

Re: Altair Engineering Inc.

Registration Statement on Form S-1

File No. 333-225412 CIK No. 0001701732

**Acceleration Request** 

Requested Date: June 6, 2018

Requested Time: 4:00 P.M. Eastern Time

## Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Altair Engineering Inc. (the "Company") hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission (the "Commission") at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Commission.

Please call Peter H. Ehrenberg of Lowenstein Sandler LLP at (212) 204-8697 to confirm the effectiveness of the Registration Statement or with any questions.

Sincerely,

ALTAIR ENGINEERING INC.

By: /s/ James R. Scapa

Name: James R. Scapa

Title: Chief Executive Officer and Chairman