

July 24, 2023

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

Inc.

Fiscal Quarter Ended March 31, 2023  
11, 2023

Re: Altair Engineering  
Form 10-Q for the  
Response dated July  
File No. 001-38263

Dear Matthew Brown:

We have reviewed your July 11, 2023 response to our comment letter and have the following comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Our reference to a prior comment is to a comment in our July 11, 2023 letter.

Response dated July 11, 2023

General

1. We note your response to prior comment 1, including your belief that the cybersecurity material. In future filings, please ensure your risk factor on cybersecurity states that the cybersecurity incidents that may occur on your systems materially in the future.

Matthew Brown  
FirstName LastNameMatthew Brown  
Altair Engineering Inc.  
Comapany  
July NameAltair Engineering Inc.  
24, 2023

July 24,  
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FirstName LastName

Please contact Edwin Kim, Staff Attorney, at (202) 551-3297 or Mitchell Austin, Staff Attorney, at (202) 551-3574 with any questions.

Sincerely,  
Division of  
Office of Technology

Corporation Finance

cc: Kate Basmagian, Esq.