

September 24, 2024

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

Re: Altair Engineering Inc.  
Form 10-K for the year ended December 31, 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

Office of Technology

Corporation Finance

cc: Brian Gayle