

April 17, 2020

Howard N. Morof  
Chief Financial Officer  
Altair Engineering Inc.  
1820 East Big Beaver Road  
Troy, MI 48083

Re: Altair Engineering Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2019  
Filed March 2, 2020  
File No. 001-38263

Dear Mr. Morof:

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.

Corporation Finance

Sincerely,  
Division of  
Office of Technology