

Mail Stop 4561

January 19, 2006

Thibault de Tersant
Executive Vice President and Chief Financial Officer
Dassault Systemes S.A.
9, Quai Marcel Dassault
B.P. 310, 92156 Suresnes Cedex, France

Re: Dassault Systemes, S.A.
Form 20-F for Fiscal Year Ended December 31, 2004
Filed June 28, 2005
File No. 000-28578

Dear Mr. de Tersant:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian
Accounting Branch Chief