

October 26, 2020

Gregory S. Bentley
Chief Executive Officer
Bentley Systems, Incorporated
685 Stockton Drive
Exton, PA 19341

Incorporated

Statement on Form S-1
23, 2020

Re: Bentley Systems,
Draft Registration
Submitted October
CIK No. 0001031308

Dear Mr. Bentley:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rule 461
regarding requests for
acceleration. 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.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447,
or in his absence, Jan
Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you
require further
assistance, please contact Larry Spirgel, Office Chief, at (202)
551-3815.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Richard Fenyes, Esq.