

BENTLEY SYSTEMS, INCORPORATED  
685 STOCKTON DRIVE  
EXTON, PA 19341

September 16, 2002

VIA EDGAR AND U.S. MAIL  
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Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, NW  
Washington, D.C. 20549

Attention: Barbara C. Jacobs, Esq.  
Meredith Master, Esq.

Re: Bentley Systems, Incorporated  
Registration Statement on Form S-1  
(File No. 333-86752)  
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Dear Ladies and Gentlemen:

Pursuant to Rule 477 and Rule 478(c) promulgated under the Securities Act of 1933, as amended, Bentley Systems, Incorporated (the "Registrant") hereby requests the immediate withdrawal of its Registration Statement on Form S-1 (File Number 333-86752), together with all exhibits (the "Registration Statement"). The Registration Statement was originally filed with the Securities and Exchange Commission (the "Commission") on April 23, 2002. The Registration Statement was not declared effective by the Commission, and none of the Registrant's securities were sold pursuant to the Registration Statement.

Based upon current market conditions, the Registrant has determined not to pursue an initial public offering of equity securities at this time. The Registrant requests that the Commission consent to this application on the grounds that the withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by paragraph (a) of Rule 477.

The Registrant requests in accordance with Rule 457(p) promulgated under the Securities Act of 1933, that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

Please forward a copy of the Order Withdrawing the Registration Statement to the undersigned via facsimile at (610) 458-3181 as soon as it is available. If you have any questions regarding this application, do not hesitate to contact Walter J. Mostek, Jr. or James Biehl of Drinker Biddle & Reath LLP at (215) 988-2700. Thank you for your assistance.

BENTLEY SYSTEMS, INCORPORATED

/s/ David G. Nation  
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David G. Nation  
Senior Vice President of Corporate Affairs  
and General Counsel

cc: Michael Hoak, the New York Stock Exchange