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SIMULATIONS PLUS INC  
Form CORRESP  
September 24, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM CORRESPONDENCE

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

September 24, 2004  
-----  
(Date of the earliest event reported)

Simulations Plus, Inc.  
-----  
(Exact name of Registrant as specified in its charter)

California  
-----  
(State or other jurisdiction  
of incorporation)

95-4595609  
-----  
(I.R.S. Employer  
Identification No.)

1-32046  
-----  
(Commission File Number)

1220 West Avenue J, Lancaster, California 93534  
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(Address of principal executive offices)  
(Zip Code)

(661) 723-7723  
-----  
Registrant's telephone number, including area code

SUPPLEMENTAL RESPONSE TO COMMISSIONERS

September 23, 2004

Security and Exchange Commission  
Washington, D.C. 20549

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Commissioners:

In response to your comments, Simulations Plus, Inc. acknowledges that;

1. Simulations Plus, Inc. is responsible for the adequacy and accuracy of the disclosure in the filings;
2. Staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and
3. Simulations Plus, Inc. may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

/s/ Momoko Beran

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Momoko Beran  
Chief Financial Officer