

Mail Stop 4561
Via fax (724) 514-9494

April 30, 2010

Mr. James E. Cashman III
President and CEO
Ansys, Inc.
275 Technology Drive
Canonsburg, PA 15317

Re: Ansys, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed April 29, 2010
File No. 000-20853

Dear Mr. Cashman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief