

January 31, 2007

Room 4561

Mr. Michael J. Saylor
Chairman, President and Chief Executive Officer
Microstrategy Incorporated
1861 International Drive
McLean, VA 22102

Re: Microstrategy Incorporated
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 10, 2006
File No. 000-24435

Dear Mr. Saylor:

We have completed our review of your Form 10-K for the year ended December 31, 2005 and have no further comments at this time.

Very truly yours,

Brad Skinner
Accounting Branch Chief