

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