

Mail Stop 4561

June 13, 2007

Mr. James C. Edenfield  
Chief Executive Officer  
American Software, Inc.  
470 East Paces Ferry Road, N.E.  
Atlanta, Georgia 30305

**Re: American Software, Inc.  
Form 10-K for the Fiscal Year Ended April 30, 2006  
Form 10-Q for the Quarterly Period Ended July 31, 2006  
Form 10-Q for the Quarterly Period Ended October 31, 2006  
Form 10-Q for the Quarterly Period Ended January 31, 2007  
File No. 000-12456**

Dear Mr. Edenfield:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief