

Mail Stop 4561

June 9, 2009

Mr. Vincent C. Klinges
Chief Financial Officer
American Software, Inc.
470 East Paces Ferry Road, N.E.
Atlanta, GA 30305

**Re: American Software, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2008
Filed July 14, 2008
Form 10-Q for the Quarterly Period Ended October 31, 2008
Filed December 10, 2008
File No. 000-12456**

Dear Mr. Klinges:

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,

Stephen Krikorian
Accounting Branch Chief