

Mail Stop 4561

March 1, 2006

Mr. Nicholas Csendes  
President and Chief Executive Officer  
Ansoft Corp  
4 Station Square  
Suite 200  
Pittsburgh, Pennsylvania 15219

**Re: Ansoft Corp.  
Form 10-K for Fiscal Year Ended April 30, 2005  
Filed June 7, 2005  
Form 10-Q For Fiscal Quarter Ended October 31, 2005  
Filed November 18, 2005  
Form 10-Q For Fiscal Quarter Ended July 31, 2005  
Filed August 19, 2005  
Form 8-K Filed November 16, 2005  
Form 8-K Filed February 16, 2006  
File No. 0-27874**

Dear Mr. Csendes:

We have reviewed your response of February 10, 2006 to our letter of February 2, 2006 on the above referenced filings and have the following additional comment. Please note that we have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your document. We may ask you to provide us with supplemental information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Mr. Nicholas Csendes  
Ansoft Corp.  
March 1, 2006

Form 8-K Filed February 16, 2006

1. We have reviewed your response to our letter of February 2, 2006 discussing your reasons for using non-GAAP information in reporting and analyzing Ansoft's quarterly operating results. We have also reviewed the disclosures in the Form 8-K dated February 16, 2006 which includes financial information for the quarterly period ended January 31, 2006. Based on our review, the non-GAAP presentation included in your Form 8-K appears to be deficient in the following respects:

- You do not explain why it is meaningful or useful to include the revenue stream from an acquired entity but exclude material costs related to and resulting from that acquisition. In this regard, it is not clear why the difficulty you have measuring performance due to acquisition related amortization is not also applicable to revenue resulting from those acquisitions;
- You indicate that the measure provides insight into your "core operations", but you do not define "core operations";
- While you indicate that the measure helps you compare your performance to that of your competitors, you provide no information to support the assertion that such measures are, in fact, comparable;
- You do not identify the material limitations associated with the use of the non-GAAP measure;
- You do not explain how you compensate for the identified limitations when using the non-GAAP financial measure;

As the non-GAAP measure excludes items which are considered recurring in nature, you must meet the burden of demonstrating the usefulness of the measure and clearly disclose why the non-GAAP measure is useful when these items are excluded.

As appropriate, please amend your filing and respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please

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understand that we may have additional comments after reviewing any amendment and your responses to our comments.

You may contact Sherri Bowen at (202) 551-3681 or Marc Thomas at (202) 551-3452 if you have questions regarding comments on the financial statements and related matters. You may also contact me at (202) 551-3489 with any other questions as I supervised the review of your filing.

Sincerely,

Brad Skinner  
Accounting Branch Chief