Mail Stop 4561 Via fax (724) 514-9494

April 30, 2010

Mr. James E. Cashman III President and CEO Ansys, Inc. 275 Technology Drive Canonsburg, PA 15317

Re: Ansys, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 25, 2010

Form 10-K/A for the Fiscal Year Ended December 31, 2009

Filed April 29, 2010 File No. 000-20853

Dear Mr. Cashman:

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,

Kathleen Collins Accounting Branch Chief