SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

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FORM 8-K/A

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) of the
SECURITIES EXCHANGE ACT OF 1934

Date of earliest event reported: August 30, 2000

ANSYS, Inc.
(Exact name of registrant as specified in charter)

Delaware	0-20853	04-3219960
(State or other jurisdiction of incorporation)	(Commission file number)	(IRS employer identification no.)

275 Technology Drive, Canonsburg, Pennsylvania	15317
(Address of principal executive offices)	(Zip code)

Registrant's telephone number, including area code: (724) 746-3304

Exhibit Index appears on Page 4

Portions Amended.

The registrant hereby amends Item 7 of its Current Report on Form 8-K filed on September 13, 2000 to include financial statements of businesses acquired and pro forma financial information in accordance with Item 7(a)(4) within 60 days after the due date of the initial filing. Except as set forth in Item 7 below, no other changes are made to the Current Report on Form 8-K filed on September 13, 2000.

Item 7. Financial Statements and Exhibits.

(a) Financial statements of businesses acquired.

Attached as Exhibit 99.2 are the following items:

i) Audited consolidated financial statements of Pacific Marketing and Consulting, Inc. as of October 31, 1999 and for the year then ended and Report of Independent Accountants of

PricewaterhouseCoopers LLP with respect thereto.

ii) Unaudited condensed consolidated interim financial statements of Pacific Marketing and Consulting, Inc.as of April 30, 2000 and for the six months ended April 30, 2000 and 1999.

(b) Pro forma financial information.

Attached as Exhibit 99.3 are the following items:

i) Unaudited Pro Forma Condensed Consolidated Balance Sheet as of June 30, 2000

ii) Unaudited Pro Forma Condensed Consolidated Statement of Operations for the year ended December 31, 1999

iii) Unaudited Pro Forma Condensed Consolidated Statement of Operations for the six months ended June 30, 2000

iv) Notes to Unaudited Pro Forma Condensed Consolidated Financial Statements

(c) Exhibits.

2.1 Agreement and Plan of Merger, dated August 30, 2000, by and among ANSYS, Inc., GenesisOne Acquisition Corporation, Pacific Marketing and Consulting, Inc., Christine Schoefer, Michael Hohmeyer, Wayne Christopher, Mary Jo Hamilton, Michael Salari, Masoud Doroudian, Diane Poirier, Devendra Rajwade, Jan Soreide, Vijay Shah, Akila Diwakar, Philip Diwakar, Alan Magnuson, Forest Rouse, Vladimir Griaznov, Xiaomin Wang, Jieyong Xu, Jigen Zhou, Manfred Friedrichs, Carsten Martens, Reimund Steberl and Armin Wulf.(1,2)

99.1 Press release, dated August 30, 2000(1)

99.2 Consolidated Financial Statements of Pacific Marketing and Consulting, Inc.(3)

99.3 Unaudited Pro Forma Condensed Consolidated Financial Statements(3)

(1) Previously filed.

(2) Certain exhibits and schedules to this Exhibit were omitted in accordance with Item 601(b)(2) of Regulation S-K. A copy of any omitted exhibit or schedule will be furnished to the Commission upon request.

(3) Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to be signed on its behalf by the undersigned thereunto duly authorized.

ANSYS, Inc.

/s/ James E. Cashman, III
By: ------------------------
James E. Cashman, III
President and CEO

Dated: November 7, 2000

EXHIBIT INDEX

Exhibit	Description
2.1	Agreement and Plan of Merger, dated August 30, 2000, by and among ANSYS, Inc., GenesisOne Acquisition Corporation, Pacific Marketing and Consulting, Inc., Christine Schoefer, Michael Hohmeyer, Wayne Christopher, Mary Jo Hamilton, Michael Salari, Masoud Doroudian, Diane Poirier, Devendra Rajwade, Jan Soreide, Vijay Shah, Akila Diwakar, Philip Diwakar, Alan Magnuson, Forest Rouse, Vladimir Griaznov, Xiaomin Wang, Jieyong Xu, Jigen Zhou, Manfred Friedrichs, Carsten Martens, Reimund Steberl and Armin Wulf.(1)
99.1	Press release, dated August 30, 2000(1)
99.2	Consolidated Financial Statements of Pacific Marketing and Consulting, Inc.(2)
99.3	Unaudited Pro Forma Condensed Consolidated Financial Statements(2)

(1) Previously filed.

(2) Filed herewith.

Exhibit 99.2

Pacific Marketing and Consulting, Inc. and Subsidiaries

Consolidated Financial Statements
As of October 31, 1999 and for the Year Then Ended

Report of Independent Accountants

To the Board of Directors and Stockholders of
Pacific Marketing and Consulting, Inc. and Subsidiaries

In our opinion, the accompanying consolidated balance sheet and the related consolidated statement of operations, stockholders' equity and cash flows present fairly, in all material respects, the financial position of Pacific Marketing and Consulting, Inc. and Subsidiaries at October 31, 1999, and the results of their operations and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. These consolidated financial statements are the responsibility of the Company's management; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

/s/ PricewaterhouseCoopers LLP

July 28, 2000, except for Notes 6 and 13,
which are dated August 30, 2000

Pacific Marketing and Consulting, Inc. and Subsidiaries
Consolidated Balance Sheet
October 31, 1999

Assets

Current assets:	
Cash and cash equivalents	$ 367,825
Accounts receivable	1,231,695
Note receivable (Note 3)	548,542
Prepaid expenses and other current assets	134,778
Total current assets	2,282,840
Property and equipment, net (Note 4)	549,748
Deferred income taxes (Note 8)	160,000
Capitalized software development costs, net of accumulated amortization of $194,150	125,000
Other intangibles, net of accumulated amortization of	

$1,097,186	3,840,175
Other assets	9,827
Total assets	$ 6,967,590
Liabilities and Stockholders' Equity	
Current liabilities:	
Accounts payable	$ 65,569
Accrued liabilities	76,374
Accrued income taxes	394,000
Deferred revenue	506,680
Deferred income taxes (Note 8)	648,000
Lines of credit (Note 5)	800,000
Current portion of long-term debt (Note 6)	2,974,395
Total current liabilities	5,465,018
Long-term debt, less current portion (Note 6)	88,484
Total liabilities	5,553,502
Commitments and contingencies (Note 10)	
Minority interest	73,603
Stockholders' equity:	
Class A voting common stock, no par value; 1,000,000 shares authorized; 1,120 shares issued and outstanding	28,000
Class B voting common stock, no par value; 1,000,000 shares authorized; 120 shares issued and outstanding	3,000
Retained earnings	1,335,225
Accumulated other comprehensive loss (Note 7)	(25,740)
Total stockholders' equity	1,340,485
Total liabilities and stockholders' equity	$ 6,967,590

The accompanying notes are an integral part of these consolidated financial statements.

Pacific Marketing and Consulting, Inc. and Subsidiaries
Consolidated Statement of Operations
Year Ended October 31, 1999

Revenues:	
Software licenses	$ 4,052,918
Maintenance and service	2,701,946
	6,754,864
Cost of revenues:	
Software licenses	256,950
Maintenance and service	1,953,813
	2,210,763
Gross profit	4,544,101
Operating expenses:	
Selling and marketing	1,343,823
Research and development	1,414,960
Amortization	1,247,398
General and administrative	328,021
Total operating expenses	4,334,202
Income from operations	209,899

Other income (expense), net:	
Interest income	82,638
Interest expense	(212,308)
Loss on disposal of equipment	(1,322)
Income before income tax provision and minority interest	78,907
Income tax provision (Note 8)	32,000
	46,907
Minority interest	94,006
Net income	$ 140,913
Net income per basic common share:	
Basic earnings per share	$ 114
Weighted average shares - basic	1,240
Net income per diluted common share:	
Diluted earnings per share	$ 114
Weighted average shares - diluted	1,240

The accompanying notes are an integral part of these consolidated financial statements.

Pacific Marketing and Consulting, Inc. and Subsidiaries
Consolidated Statement of Stockholders' Equity
Year Ended October 31, 1999

	Common Stock Shares	Common Stock Amount	Retained Earnings	Accumulated Other Comprehensive Income(Loss)	Total	Total Comprehensive Loss
Balance, Oct. 31,1998	1,240	$31,000	$1,194,312	$ 34,443	$1,259,755	
Net income for the year	-	-	140,913		140,913	$140,913
Other comprehensive loss				(60,183)	(60,183)	(60,183)
Balance, October 31,1999	1,240	$31,000	$1,335,225	$ (25,740)	$1,340,485	$80,730

The accompanying notes are an integral part of these consolidated financial statements.

Pacific Marketing and Consulting, Inc. and Subsidiaries
Consolidated Statement of Cash Flows
Year Ended October 31, 1999

Cash flows from operating activities:	
Net income	$ 140,913
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation and amortization	1,549,889

Deferred income tax benefit	(184,000)
Loss on disposal of equipment	1,322
Minority interest	(94,006)
Foreign currency translation	(60,183)
Changes in operating assets and liabilities:	
Accounts receivable	(207,215)
Prepaid expenses and other current assets	(62,314)
Other assets	1,690
Accounts payable	(323,078)
Accrued liabilities	225,948
Deferred revenue	241,387
Net cash provided by operating activities	1,230,353
Cash flows from investing activities:	
Capital expenditures	(140,401)
Capitalization of internally developed software costs	(193,450)
Proceeds received under note receivable	576,583
Net cash provided by investing activities	242,732
Cash flows from financing activities:	
Proceeds from lines of credit	300,000
Payments on long-term notes payable	(1,921,149)
Proceeds from note payable	46,666
Net cash used by financing activities	(1,574,483)
Decrease in cash and cash equivalents	(101,398)
Cash and cash equivalents, beginning of year	469,223
Cash and cash equivalents, end of year	$ 367,825
Supplemental disclosures of cash flow information:	
Cash paid during the year for:	
Income taxes	$ 161
Interest	$ 212,308
Supplemental noncash investing and financing activities:	
Assets acquired through long-term notes payable	$ 4,937,361

The accompanying notes are an integral part of these consolidated financial statements.

Pacific Marketing and Consulting, Inc. and Subsidiaries
Notes to Consolidated Financial Statements
October 31, 1999

1. Description of Business

Pacific Marketing and Consulting, Inc. (the Company) develops, markets and supports software tools for engineering applications such as computational fluid dynamics and structural design and analysis. The Company's products and services are marketed and sold to companies principally in the United States and Europe that operate in a variety of industries, including automotive, aerospace and electronics.

2. Summary of Significant Accounting Policies

Principles of Consolidation
The accompanying consolidated financial statements include the accounts of the Company and its 90% owned German subsidiary, CFD and Structural Engineering GmbH, and its 99% owned French subsidiary, ICEM CFD Engineering. All significant intercompany accounts and transactions have been eliminated in consolidation.

Revenue Recognition

The Company's products are sold primarily through direct sales in the United States and distributors who are resellers with respect to the Company's products in foreign locations. Revenue is derived principally from the licensing of computer software products, either on an annual lease or perpetual basis, and from related maintenance contracts. Revenue from product licensing for perpetual licenses is recognized upon delivery of the product, acceptance by the customer and receipt of a signed contractual obligation, provided that no significant Company obligations remain and collection of the receivable is probable. A portion of the license fee from noncancelable annual leases is recognized as paid-up revenue upon inception of the lease. The remaining portion is recognized ratably over the remaining lease period. Revenue for monthly lease licenses is recognized monthly, as earned, because the lease license agreements can be cancelled by the customers with 30 days notice. Revenue from maintenance contracts is recognized ratably over the term of the contract. Costs related to maintenance obligations are expensed as incurred. Revenue from training, support and other services is recognized as the services are performed.

Cash and Cash Equivalents
The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash equivalents are recorded at cost, which approximates fair value.

Property and Equipment
Property and equipment are recorded at cost and depreciated on the straight-line method over the estimated useful lives of the various classes of assets, which range from three to five years.

Repairs and maintenance expenditures, which are not considered betterments and do not extend the useful lives of the property and equipment, are expensed as incurred. The cost and related accumulated depreciation applicable to property and equipment no longer in service are eliminated from the accounts and any gain or loss is included in operations.

Capitalized Software
Internally developed computer software costs and costs of product enhancements are capitalized subsequent to the determination of technological feasibility; such capitalization continues until the product becomes available for general release. Amortization of capitalized software costs for internally developed software is computed on a product-by-product basis over the estimated economic life of the product, which is generally six months. Amortization is the greater of the amount computed using: (i) the ratio of the current year's gross revenue to the total current and anticipated future gross revenue for that product or (ii) the straight-line method over the estimated life of the product.

Other Intangible Assets
Other intangible assets, which consists of purchased software products and customer lists, are stated at cost and are amortized on a straight-line basis over their estimated useful lives of three years.

Impairments of Long-Lived Assets
The Company periodically reviews the carrying value of long-lived assets and impairments are recognized in the results of operations when the expected future undiscounted operating cash flow derived from the assets is less than its carrying value.

Research and Development Costs
Research and developments costs are expensed as incurred.

Income Taxes
Deferred income taxes are recorded using the liability method. Under this method, deferred tax assets and liabilities are determined based on the temporary differences between the financial statement and tax basis of assets and liabilities, using enacted tax rates in effect in the years in which the differences are expected to reverse. Valuation allowances are established when necessary to

reduce deferred tax assets to the amount expected to be realized.

Foreign Currency Translation
The Company's foreign subsidiaries use the local currency as their functional currency. Assets and liabilities are translated at year-end exchange rates. Items of income and expense are translated at average exchange rates for the year. Translation gains and losses are not included in determining net income (loss) but are accumulated as a separate component of stockholders' equity.

Segment Information
The Company follows the provisions of SFAS No.131 "Disclosures about Segments of an Enterprise and Related Information." This statement establishes standards for reporting information about operating segments, products and services, geographic areas and major customers. The Company manages and operates its business as one segment.

Earnings per share
Net income per basic common share is computed using the weighted average number of common shares outstanding during each period. Net income per diluted common share is computed using the weighted average number of common and common equivalent shares outstanding during each period. Common equivalent shares are not included in the per share calculations where their inclusion would be anti-dilutive.

Concentrations of Credit Risk and Other Risks and Uncertainties
Financial instruments, which potentially subject the Company to concentrations of credit risk, consist principally of cash and cash equivalents, trade receivables and note receivable. The Company's cash and cash equivalents are concentrated primarily in several domestic and foreign banks. At times, such deposits may be in excess of insured limits. The Company's products are principally sold to entities in the automotive, aerospace and electronics industries in the United States and Europe. Ongoing credit evaluations of customers' financial condition are performed and collateral is generally not required.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

3. Notes Receivable

The Company had a note receivable with an unrelated third party with an imputed interest rate of 8% and a balance of $548,542 at October 31, 1999. The note was repaid in full in December 1999.

4. Property and Equipment

Property and equipment at October 31, 1999 consists of the following:

Computer and office equipment	$ 1,058,095
Computer software	35,830
Furniture and fixtures	10,114
	1,104,039
Less accumulated depreciation	(554,291)
	$ 549,748

Depreciation expense related to property and equipment was $288,172 for the year ended October 31, 1999.

5. Commercial Credit Agreement

The Company had a commercial credit agreement with a financial institution providing for borrowings under a revolving line of credit and a non-revolving line of credit. The revolving line of credit provided for maximum borrowings of $250,000. Borrowings under the revolving line of credit, which expired January 31, 2000, accrued interest at prime (8.25% at October 31, 1999) plus 0.75%. At October 31, 1999, there was $250,000 outstanding under the revolving line of credit. The non-revolving line of credit, which expired January 5, 1999, provided for borrowings of $500,000.

Borrowings under the commercial credit agreement were secured by all the assets of the Company and guaranteed by the Company's major stockholders. In addition, the commercial credit agreement contained certain restrictive covenants, the most restrictive of which included financial ratios. At October 31, 1999, the Company was in violation with one of these financial ratios. In November 1999, the Company repaid the outstanding balance on the revolving line of credit of $250,000.

In addition, the Company had a line of credit agreement with a financial institution providing for maximum borrowings of $550,000. Borrowings under the line accrued interest at prime (8.25% at October 31, 1999) plus 0.75%. At October 31, 1999, there was $550,000 outstanding under the line of credit. Borrowings under the agreement, which expired on December 31, 1999, were secured by all the assets of the Company and guaranteed by the Company's major stockholders. In addition, the line of credit agreement contained certain restrictive covenants, the most restrictive of which included financial ratios. At October 31, 1999 , the Company was in violation with one of these financial ratios. In November 1999, the Company repaid the outstanding balance on the $550,000.

6. Long-Term Debt

Long-term debt consisted of the following at October 31, 1999:

Term notes (A)	$ 3,016,213
Promissory note with former stockholder (B)	46,666
	3,062,879
Less current portion	2,974,395
	$ 88,484

(A) On March 1, 1999, the Company entered into an agreement with another company to purchase the right, title, interests and copyrights in the intellectual property, referred to as ICEM CFD for approximately $4,500,000. In addition, the Company purchased customer lists and contracts with resellers of ICEM CFD for approximately $429,000. The Company issued two separate notes for $4,508,014 and $429,347, respectively, in connection with the purchase agreement. The notes accrue interest at 7% and are payable through September 30, 2001 under a specified payment schedule. On August 30, 2000, the Company paid the remaining outstanding balances under the notes of $2,375,396 and $216,596, respectively, and accordingly, the entire balance of the notes at October 31, 1999 are classified as current liabilities in the accompanying balance sheet(see Note 13).

(B) On September 15, 1999, the Company entered into a promissory note with the spouse of a deceased stockholder to purchase the deceased stockholder's interest in CFD and Structural Engineering GmbH.

7. Other Comprehensive Loss

Other comprehensive loss consisted of the following at October 31, 1999:

Foreign currency translation	$ (83,133)
Tax effect	22,950

Other comprehensive loss	$	(60,183)

8. Income Taxes

The provision for income taxes for the year ended October 31, 1999 is comprised of the following:

Current:		
Federal	$	338,000
State		41,000
Foreign (benefit)		(163,000)
		216,000
Deferred:		
Federal		(146,000)
State		(38,000)
		(184,000)
Total	$	32,000

The reconciliation of the federal statutory tax rate to the consolidated effective tax rate is as follows:

Federal statutory tax rate	34.0%
State income taxes, net of federal benefit	2.5
Other	4.1
	40.6%

The components of deferred tax assets and liabilities are as follows:

Deferred tax assets:	
Capitalized software costs and other intangibles	$ 223,000
	223,000
Deferred tax liabilities:	
Property and equipment	63,000
Cash basis accruals	648,000
	711,000
Net deferred tax liabilities	$ 488,000

9. Royalty Agreements

The Company has entered into various renewable non-exclusive license agreements under which the Company has been granted access to the licensor's patent technology and the right to sell the patent technology in the Company's product line. Royalties are payable to developers of the software at various rates and amounts generally based upon unit sales or revenue. Royalty fees, which are included in cost of revenues, were approximately $179,000 for the year ended October 31, 1999.

10. Commitments and Contingencies

The Company leases office space under operating lease agreements expiring at various dates through September 2003. Total rent expense amounted to approximately $195,000 for the year ended October 31, 1999.

Future minimum lease payments under the noncancelable operating leases in effect at October 31, 1999 as follows:

2000	$ 210,000
2001	178,000
2002	146,000

2003	137,000
	$ 671,000

11. Geographic Information

Revenues by geographic area is as follows:

	United States	Germany	Other Europe	Total
Revenues	$5,271,436	$1,189,891	$293,537	$6,754,864

Substantially all of the Company's long-lived assets are in the United States.

12. Employee Benefit Plans

The Company maintains a 401(k) profit-sharing plan (the Plan) for all qualifying full-time employees. Each eligible employee may elect to contribute to the Plan up to 10% of eligible compensation. The Company may make discretionary matching contributions. The Company made no matching contributions for the year ended October 31, 1999.

13. Subsequent Event

In May 2000, the Company executed a line of credit agreement with a financial institution providing for maximum borrowings of $250,000. Borrowings under the line accrue interest at prime plus 2.00%. Borrowings under the agreement, which expires on January 31, 2001, were secured by all the assets of the Company and guaranteed by the Company's major stockholders. In addition, the line of credit agreement contains certain restrictive covenants, the most restrictive of which include financial ratios.

In August 2000, ANSYS, Inc. loaned PMAC approximately $1,366,000, which was used by PMAC to pay down a portion of the long-term debt balance then outstanding.

On August 30, 2000, the Company entered into an agreement with ANSYS, Inc. to sell the Company to ANSYS, Inc. for an up-front purchase price of approximately $12,400,000, which is comprised of both cash and common stock of ANSYS, Inc. In addition, the agreement provides for future payments contingent upon the attainment of certain performance criteria.

Pacific Marketing & Consulting, Inc. and Subsidiaries

Unaudited Condensed Consolidated Financial Statements
As of April 30, 2000 and For the Six Months Ended April 30, 2000 and 1999

Pacific Marketing and Consulting, Inc. and Subsidiaries
Unaudited Condensed Consolidated Balance Sheet
(in 000's,except share amounts)
April 30, 2000

Assets

Current assets:

Cash and cash equivalents	$ 913
Accounts receivable	1,499
Prepaid expenses and other current assets	181
Total current assets	2,593
Property and equipment, net	558
Capitalized software development costs, net	8
Other intangibles, net	3,027
Deferred income taxes	443
Total assets	$ 6,629
Liabilities and Stockholders' Equity	
Current liabilities:	
Accounts payable	$ 174
Accrued liabilities	1,386
Deferred revenue	664
Deferred income taxes	316
Lines of credit	175
Current portion of long-term debt	2,573
Total current liabilities	5,288
Minority interest	75
Stockholders' equity:	
Class A voting common stock, no par value; 1,000,000 shares authorized; 1,120 shares issued and outstanding	28
Class B voting common stock, no par value; 1,000,000 shares authorized; 120 shares issued and outstanding	3
Retained earnings	1,302
Accumulated other comprehensive loss	(67)
Total stockholders' equity	1,266
Total liabilities and stockholders' equity	$ 6,629

The accompanying notes are an integral part of these condensed consolidated financial statements.

Pacific Marketing and Consulting, Inc. and Subsidiaries
Unaudited Condensed Consolidated Statements of Operations
(in 000's,except share amounts)
Six Months Ended April 30, 2000 and 1999

	2000	1999
Revenues		
Software licenses	$ 2,807	$ 1,758
Maintenance and service	1,726	1,297
	4,533	3,055
Cost of revenues:		
Software licenses	97	42
Maintenance and service	989	1,044
	1,086	1,086
Gross profit	3,447	1,969
Operating expenses:		
Selling and marketing	1,060	627
Research and development	984	733
Amortization	957	376
General and administrative	454	150
Total operating expenses	3,455	1,886

Income (loss) from operations	(8)	83
Other income (expense), net:		
Interest income	37	51
Interest expense	(107)	(61)
Income (loss) before income tax provision and minority interest	(78)	73
Income tax provision (benefit)	(46)	27
	(32)	46
Minority interest	(1)	103
Net income (loss)	$ (33)	$ 149
Net income (loss) per basic common share		
Basic earnings per share	$ (27)	$ 120
Weighted average shares - basic	1,240	1,240
Net income (loss) per diluted common share:		
Diluted earnings per share	$ (27)	$ 120
Weighted average shares - diluted	1,240	1,240

The accompanying notes are an integral part of these condensed consolidated financial statements.

Pacific Marketing and Consulting, Inc. and Subsidiaries
Unaudited Condensed Consolidated Statements of Cash Flows
(in 000's)
Six Months Ended April 30, 2000 and 1999

	2000	1999
Cash flows from operating activities:		
Net income (loss)	$ (33)	$ 149
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation and amortization	1,032	585
Deferred income tax benefit	(615)	(164)
Minority interest	1	(103)
Foreign currency translation	(41)	2
Changes in operating assets and liabilities:		
Accounts receivable	(267)	(408)
Prepaid expenses and other assets	(36)	68
Accounts payable and accrued liabilities	1,023	(225)
Deferred revenue	157	200
Net cash provided by operating activities	1,221	104
Cash flows from investing activities:		
Proceeds received under note receivable	548	1,140
Capitalization of internally developed software costs	-	(64)
Capital expenditures	(110)	(62)
Net cash provided by investing activities	438	1,014
Cash flows from financing activities:		
Payments on lines of credit and notes payable,net	(1,114)	(1,206)
Cash used in financing activities	(1,114)	(1,206)
Increase (decrease) in cash and cash equivalents	545	(88)

Cash and cash equivalents, beginning of period	368	469
Cash and cash equivalents, end of period	$ 913	$ 381
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Income taxes	$ --	$ --
Interest	$ 107	$ 61
Supplemental noncash investing and financing activities		
Assets acquired through long-term notes payable	$ --	$ 4,937

The accompanying notes are an integral part of these condensed consolidated financial statements.

Pacific Marketing & Consulting, Inc. and Subsidiaries
Notes to Unaudited Condensed Consolidated Financial Statements

1. BASIS OF PRESENTATION

The accompanying unaudited condensed consolidated financial statements include the accounts of Pacific Marketing and Consulting, Inc. and Subsidiaries (PMAC), and have been prepared in accordance with accounting principles generally accepted in the United States of America. In the opinion of management, the accompanying unaudited condensed consolidated financial statements contain all adjustments, consisting only of those of a normal, recurring nature necessary for a fair presentation of the financial position, results of operations and cash flows of PMAC at the date and for the periods indicated. While management believes that the disclosures presented are adequate to make the information not misleading, these financial statements should be read in conjunction with the audited financial statements of PMAC for the year ended October 31, 1999 included elsewhere in this Form 8-K/A. Operating results for the six months ended April 30, 2000 are not necessarily indicative of the results that may be expected for the fiscal year ended October 31, 2000.

2. SUBSEQUENT EVENT

In August 2000, ANSYS, Inc. loaned PMAC approximately $1,366,000, which was used by PMAC to pay down a portion of the long-term debt balance then outstanding.

The Company was sold to ANSYS, Inc. on August 31, 2000.

Exhibit 99.3

(b) PRO FORMA FINANCIAL INFORMATION

(1) Unaudited Pro Forma Condensed Consolidated Balance Sheet as of June 30, 2000.
(2) Notes to Unaudited Pro Forma Condensed Consolidated Balance Sheet
(3) Unaudited Pro Forma Condensed Consolidated Statement of Operations for the Year Ended December 31, 1999.
(4) Unaudited Pro Forma Condensed Consolidated Statement of Operations for the Six Months Ended June 30, 2000.
(5) Notes to Unaudited Pro Forma Condensed Consolidated Statements of Operations

ANSYS, INC. AND SUBSIDIARIES

UNAUDITED PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS

The following unaudited pro forma condensed consolidated financial statements have been prepared to give effect to the acquisition of all the outstanding common stock of Pacific Marketing and Consulting, Inc. and Subsidiaries ("PMAC") by ANSYS, Inc. (the "Company"). These pro forma financial statements do not purport to be indicative of the consolidated financial position or results of operations for future periods or the results that actually would have been realized had ANSYS, Inc. and PMAC been a consolidated company during the specified periods.

The acquisition of PMAC was accounted for using the purchase method of accounting pursuant to which the purchase price at closing was allocated to the tangible and intangible assets and liabilities assumed based on their estimated fair values. The purchase allocations were made based upon valuations and other studies that have not been completed but are not expected to differ significantly from those presented herein.

The unaudited pro forma condensed consolidated financial statements, including the notes thereto, are qualified in their entirety by reference to, and should be read in conjunction with the historical consolidated financial statements and the notes thereto of the Company which were previously reported in the Company's Annual Report on Form 10-K for the year ended December 31, 1999 and the Quarterly Reports on Form 10-Q for the quarters ended March 31, 2000 and June 30, 2000, which are hereby incorporated by reference, and the consolidated financial statements of PMAC for the year ended October 31, 1999 and for the six months ended April 30, 2000 (unaudited), included elsewhere in this Form 8-K/A.

The unaudited pro forma condensed consolidated balance sheet was prepared as if the acquisition had occurred on June 30, 2000, combining the Company's financial information as of June 30, 2000 and the PMAC financial information as of April 30, 2000. The unaudited pro forma condensed consolidated statements of operations for the year ended December 31, 1999 and the six months ended June 30, 2000 were prepared as if the acquisition had occurred on January 1, 1999. To prepare the unaudited pro forma condensed consolidated statement of operations for the year ended December 31, 1999, the Company's statement of operations for the year ended December 31, 1999 has been combined with the PMAC statement of operations for the fiscal year ended October 31, 1999. To prepare the unaudited pro forma condensed consolidated statement of operations for the six months ended June 30, 2000, the Company's statement of operations for the six months ended June 30, 2000 was combined with the PMAC statement of operations for the six months ended April 30, 2000.

ANSYS, INC. AND SUBSIDIARIES

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET (in 000's)

June 30, 2000

ASSETS	ANSYS, Inc.	PMAC	Pro Forma Adjustments		ANSYS, Inc. Pro Forma
Current assets:					
Cash and short-term investments	$ 58,579	$ 913	$ (7,942)	(2)	$ 51,550
Accounts receivable, less allowance for doubtful accounts	9,510	1,499			11,009
Other current assets	3,128	181			3,309
Deferred income taxes	477	-			477
Total current assets	71,694	2,593	(7,942)		66,345
Long-term investment	375	-			375
Property and equipment,net	4,390	558			4,948
Capitalized software costs,net	501	8			509
Goodwill, net	463	-	4,972	(3)	10,526
			3,027	(5)	
			2,064	(6)	
Other intangibles, net	1,464	3,027	8,242	(3)	9,706
			(3,027)	(5)	
Deferred income taxes	6,456	443	(2,064)	(6)	4,835
Total assets	$ 85,343	$6,629	$ 5,272		$ 97,244

LIABILITIES AND STOCKHOLDERS' EQUITY	ANSYS, Inc.	PMAC	Pro Forma Adjustments		ANSYS, Inc. Pro Forma
Current liabilities:					
Accounts payable	$ 89	$ 174			$ 263
Accrued bonuses	1,559	-			1,559
Other accrued expenses and liabilities	4,062	1,386			5,448
Deferred income taxes	-	316			316
Lines of credit	-	175			175
Customer prepayments	131	-			131
Deferred revenue	13,819	664			14,483
Current portion of long-term debt	-	2,573			2,573
Total current liabilities	19,660	5,288			24,948
Minority interest	-	75			75
Total stockholders' equity	65,683	1,266	$ (1,266)	(1)	72,221
			6,538	(4)	
Total liabilities and stockholders' equity	$ 85,343	$6,629	$ 5,272		$ 97,244

See accompanying notes

ANSYS, INC. AND SUBSIDIARIES

NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET (in 000's)

APRIL 30, 2000

The unaudited pro forma condensed consolidated balance sheet gives effect to the following unaudited pro forma adjustments:

1. Adjustment is for the elimination of PMAC's stockholders' equity in connection with purchase accounting.

2. Adjustment is the amount of cash paid for the purchase of PMAC.

3. Adjustments reflect management's preliminary allocation of the purchase price for PMAC of $14,480 consisting of $7,492 in in cash and $6,538 in ANSYS, Inc. common stock, in accordance with the purchase method of accounting as follows:

Net tangible assets of PMAC	$ 1,266
Increase in other intangibles (Note 5)	8,242
Increase in goodwill (Note 5)	7,036
Decrease in deferred tax assets	(2,064)
	$ 14,480

4. Adjustment is the fair value of common stock paid for the purchase of PMAC.

5. Adjustment is to eliminate PMAC's intangible assets existing as of the assumed acquisition date with offset to goodwill. Such intangible assets were separately valued as per note 3 above.

6. Adjustment is to record deferred tax liabilities associated with identifiable intangible assets acquired. The deferred tax liabilities arise from the amortization associated with these intangibles, which is not deductible for income tax purposes.

ANSYS, INC. AND SUBSIDIARIES

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS

(in 000's, except per share amounts)

Year Ended December 31, 1999

	ANSYS, Inc.	PMAC	Pro Forma Adjustment	ANSYS, Inc. Pro Forma
Revenue	$ 63,139	$ 6,755		$ 69,894
Operating expenses	45,896	6,545	$ 3,124 (1)	55,565
Operating income	17,243	210	(3,124)	14,329
Other income (expense)	2,626	(131)	--	2,495
Income before income tax provision	19,869	79	(3,124)	16,824
Income tax provision (benefit)	5,118	32	(429) (2)	4,721
Minority interest	--	94	--	94
Net income	$ 14,751	$ 141	$ (2,695)	$ 12,197

Net income per basic common share:		
Basic earnings per share	$ .90	$ .72
Weighted average shares - basic	16,366	16,985
Net income per diluted common share:		
Diluted earnings per share	$ .88	$ .70
Weighted average shares - diluted	16,689	17,308

See accompanying notes

ANSYS, INC. AND SUBSIDIARIES

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS

(in 000's, except per share amounts)

Six Months Ended June 30, 2000

	ANSYS, Inc.	PMAC	Pro Forma Adjustment	ANSYS, Inc. Pro Form
Revenue	$ 16,253	$ 4,533		$ 20,786
Operating expenses	11,464	4,541	$ 1,287 (1)	17,292
Operating income(loss)	4,789	(8)	(1,287)	3,494
Other income(expense)	895	(70)	--	825
Income(loss) before income tax provision	5,684	(78)	(1,287)	4,319
Income tax provision(benefit)	1,592	(46)	(119) (2)	1,427
Minority Interest	--	(1)	--	(1)
Net income(loss)	$ 4,092	$ (33)	$ (1,168)	$ 2,891
Net income per basic common share:				
Basic earnings per share	$ .26			$ .18
Weighted average shares - basic	15,815			16,434
Net income per diluted common share:				
Diluted earnings per share	$ .25			$ .17
Weighted average shares - diluted	16,272			16,891

See accompanying notes

ANSYS, INC. AND SUBSIDIARIES

NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

(in 000's)

YEAR ENDED DECEMBER 31, 1999 AND SIX MONTHS ENDED JUNE 30, 2000

The unaudited pro forma condensed consolidated statements of operations give effect to the following unaudited pro forma adjustments:

1. Adjustment to reflect the additional amortization of identifiable intangible assets of $5,215, which are being amortized over periods ranging from three to five years, and goodwill of $10,063, which is being amortized over five years.

2. Adjustment to reflect the deferred income tax benefit related to the amortization of identifiable intangible assets.