

December 29, 2022

Nicole Anasenes  
Chief Financial Officer  
ANSYS Inc.  
2600 ANSYS Drive  
Canonsburg, PA 15317

Re: ANSYS Inc.  
Form 10-K for the  
Filed February 23,  
File No. 000-20853

Year Ended December 31, 2021  
2022

Dear Nicole Anasenes:

We have reviewed your December 27, 2022 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 13, 2022 letter.

Form 10-K for the Fiscal Year Ended December 31, 2021

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operation  
Results of Operations, page 34

1. We note your response and proposed revised disclosures to prior comment 1. Please further revise to clarify the dollar amount or percentage increase in lease license and the related maintenance revenue from new versus existing customers.

Nicole Anasenes  
FirstName LastNameNicole Anasenes  
ANSYS Inc.  
Comapany29,  
December NameANSYS  
2022 Inc.

December  
Page 2 29, 2022 Page 2  
FirstName LastName

You may contact David Edgar, Senior Staff Accountant, at (202) 551-3459 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions.

Sincerely,  
Division of  
Office of Technology

Corporation Finance

cc: Brad Brassler, Esq.