

**Mail Stop 4561**

July 7, 2006

Mark Fusco  
President and Chief Executive Officer  
Aspen Technology, Inc.  
Ten Canal Park  
Cambridge, MA 02141

**Re: Aspen Technology, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2005  
Forms 10-Q for Fiscal Quarter Ended September 30, 2005 and  
December 31, 2005**

Dear Mr. Fusco:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief