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May 5, 2009

Allan Zhang Chief Financial Officer Pansoft Co. LTD 3/F Qilusoft Building 1766 Xinluo Avenue Hi-Tech Zone Jinan, Shandong, China 250101

Re: Pansoft Co. LTD Form 8-K filed April 24, 2009 File No. 001-34168

Dear Mr. Zhang:

We have completed our review of Item 4.01 of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider Staff Accountant