

Mail Stop 4561

February 14, 2008

Ronald P. Vargo  
Chief Financial Officer  
Electronic Data Systems Corporation  
5400 Legacy Drive  
Plano, Texas 75024-3199

**Re: Electronic Data Systems Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 1, 2007**  
**Form 8-K**  
**Filed November 2, 2007**  
**File No. 001-31989**

Dear Mr. Vargo:

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,

Craig Wilson  
Senior Assistant Chief Accountant