Mr. Kevin Kyser Executive Vice President and Chief Financial Officer Affiliated Computer Services, Inc. 2828 North Haskell Dallas, TX 75204

Re: Affiliated Computer Services, Inc. Form 10-K for the Fiscal Year Ended June 30, 2007 Filed August 29, 2007 File No. 001-12665

Dear Mr. Kyser:

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,

Barbara C. Jacobs Assistant Director