



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

March 12, 2008

Mr. John H. Lowry III  
Chief Financial Officer  
Perceptron, Inc.  
47827 Halyard Drive  
Plymouth, Michigan 48170-2461

**Re: Perceptron, Inc.**  
**Amended Form 10-K/A for the Fiscal Year Ended June 30, 2007**  
**File No. 000-20206**

Dear Mr. Lowry:

We have completed our review of your Form 10-K/A and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Branch Chief