

Mail Stop 4561

November 29, 2007

*By U.S. Mail and facsimile to (972)577-6424*

Peter Altabef, Chief Executive Officer  
Perot Systems Corporation  
2300 Plano Parkway  
Plano, TX 75075

**Re: Perot Systems Corporation  
Definitive 14A  
Filed April 5, 2007  
File No. 001-14773**

Dear Mr. Altabef:

We have reviewed your response letter dated October 5, 2007 and have the following comments. Please respond to our comment by December 13, 2007 or tell us by that time when you will provide us with a response. If the comment requests revised disclosure in future filings, please confirm in writing that you will comply with the comment in your future filings and also explain to us how you intend to comply. We welcome any questions you may have about our comments or any other aspect of our review.

1. Refer to comment 7 of our letter dated August 21, 2007. Please provide a more detailed analysis justifying the omission of disclosure relating to the company's performance targets. The criterion for applying the (b)(4) exemption is a reasonable showing that disclosure would cause substantial competitive harm. Such a showing is not satisfied by general statements that some harm will occur, such as those made in the second and third paragraphs of page 9 of your response. To the extent you do not believe that disclosure of the performance objectives is material information necessary to an investor's understanding of the compensation arrangements, as you indicate on page 9 of your response, please provide a more detailed analysis that sets forth the basis for this conclusion.

Peter Altabef  
Perot Systems Corporation  
November 29, 2007  
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Please contact me at (202) 551-3397 with any questions.

Sincerely,

Jay E. Ingram  
Attorney Advisor