

Mail Stop 4561

June 18, 2009

John E. Harper
Vice President and Chief Financial Officer
Perot Systems Corporation
2300 West Plano Parkway
Plano, TX 75075

**Re: Perot Systems Corporation
Form 10-K For The Fiscal Year Ended December 31, 2008
Filed February 25, 2009
File No. 001-14773**

Dear Mr. Harper:

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,

Kathleen Collins
Accounting Branch Chief