

Mail Stop 4561

March 17, 2008

Mr. Elliot Shirwo
General Counsel and Corporate Secretary
Peerless Systems Corporation
2381 Rosecrans Avenue
El Segundo, CA 90245

**Re: Peerless Systems Corporation
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed March 10, 2008
File No. 000-21287**

Dear Mr. Shirwo:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile: (310) 919-3970
Gerald Chizever
Loeb & Loeb, LLC