

Mail Stop 4561

February 7, 2008

John T. McDonald  
Chief Executive Officer  
Perficient, Inc.  
1120 South Capital of Texas Highway  
Building 3, Suite 220  
Austin, Texas 78746

**Re: Perficient, Inc.  
Registration Statement on Form S-3  
Filed January 31, 2008  
File No. 333-148978**

**Form 10-K for the Fiscal Year Ended December 31, 2006, as amended  
File No. 1-15169**

Dear Mr. McDonald:

We have limited our review of the above-referenced filing to the disclosure items identified below and have the following comments. Where indicated, we think you should revise your documents in response to the comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing your response, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We welcome any questions you may have about our comments or on any other aspect of our review and look forward to working with you. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2006

Controls and Procedures, page 35

1. We note your statement that “the Company has determined that its disclosure controls and procedures were effective.” Notwithstanding your statement that the company’s principal executive and financial officers participated in the evaluation of the effectiveness of the company’s disclosure controls, Item 9A of Form 10-K and Item 307 of Regulation S-K require that you disclose the conclusions of your

principal executive and principal financial officers, not of the company. Please tell us whether the effectiveness conclusions you ascribe to the company were those of your principal executive and financial officers. Also, confirm your understanding of this item requirement and that you will conform your disclosure to its requirements in future filings.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- \* should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- \* the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- \* the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

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Any questions should be directed to Maryse Mills-Apenteng or, in her absence, to the undersigned at (202)-551-3462. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at 202-551-3735.

Sincerely,

Mark P. Shuman  
Branch Chief – Legal

cc: Via facsimile: 512-542-8400  
J. Nixon Fox, III  
Vinson & Elkins LLP