



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