This study aims at designing a belief alteration system and proposing an algorithm for the generation of perfect lies. The authors consider a database which contains all of the facts a person to be deceived actually believes, and alter it partly so that the lie is made to be perfect. The authors define “the perfect lie” as the fact s/he never infers to be a lie at that stage. Then the authors find the condition for the perfect lie: the world of her/his belief is either coherent or incoherent but s/he does not aware of that fact when s/he believes the lie and does inference from it. The proposed algorithm is sound and terminates.