



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mailstop 4561

October 9, 2015

James C. Reagan  
Chief Financial Officer  
Leidos Holdings, Inc.  
11951 Freedom Drive  
Reston, Virginia 20190

**Re: Leidos Holdings, Inc.  
Form 10-K for the Fiscal Year Ended January 30, 2015  
Filed March 25, 2015  
File No. 001-33072**

Dear Mr. Reagan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Senior Assistant Chief Accountant  
Office of Information Technologies  
and Services