



DIVISION OF
CORPORATION FINANCE

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

May 12, 2021

Jerald S. Howe, Jr.
Executive Vice President and General Counsel
Leidos, Inc.
1750 Presidents Street
Reston, Virginia 20190

Re: Leidos, Inc.
Registration Statement on Form S-4
Filed May 6, 2021
File No. 333-255849

Dear Mr. Howe:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Laura A. Kaufmann Belkhat, Esq.