DIVISION OF

CORPORATION FINANCE

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

Mail Stop 4561

January 3, 2017

Via E-mail
William L. Deckelman, Jr.
Executive Vice President, General
Counsel and Secretary
DXC Technology Company
1775 Tysons Boulevard
Tysons, Virginia 22102

Re: DXC Technology Company

Registration Statement on Form S-4

Filed December 19, 2017 File No. 333-222161

Dear Mr. Deckelman Jr.:

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

Please refer to Rules 460 and 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 me at (202) 551-3673 with any questions.

Sincerely,

/s/ Folake Ayoola

Folake Ayoola Special Counsel, Office of Information Technologies and Services

Cc: Rachel W. Sheridan Brandon J. Bortner

Latham & Watkins LLP