

December 7, 2006

Room 4561

Mr. Van B. Honeycutt, Chairman
and Chief Executive Officer
Computer Sciences Corporation
2100 East Grand Avenue
El Segundo, CA 90245

**Re: Computer Sciences Corporation
Form 10-K for Fiscal Year Ended March 31, 2006
File No. 001-04850**

Dear Mr. Honeycutt:

We have completed our review of your Form 10-K for the year ended March 31, 2006 and have no further comments at this time.

Very truly yours,

Brad Skinner
Accounting Branch Chief