



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

October 26, 2016

Paul N. Saleh  
Executive Vice President and Chief Financial Officer  
Computer Sciences Corporation  
1775 Tysons Blvd.  
Tysons, Virginia 22102

**Re: Computer Sciences Corporation  
Form 10-K for the Fiscal Year Ended April 1, 2016  
Filed June 15, 2016  
File No. 001-04850**

Dear Mr. Saleh:

We have completed our review of your filing. 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.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services