

February 9, 2021

Prabu Natarajan  
Chief Financial Officer  
Science Applications International Corporation  
12010 Sunset Hills Road  
Reston, VA 20190

Applications International Corp  
Year Ended January 31, 2020  
2020  
December 3, 2020

Re: Science  
Form 10-K for the  
Filed March 27,  
Form 8-K Filed  
File No. 001-35832

Dear Mr. Natarajan:

We have reviewed your February 3, 2021 response to our comment letter and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 8-K filed December 3, 2020

SAIC Announces Third Quarter of Fiscal Year 2021 Results  
Fiscal Year 2021 Guidance, page 4

1. To the extent that you provide earnings guidance which includes non-GAAP measures, please comply with the guidance in the penultimate bullet of Q&A 102.10 of the CD&I on Non-GAAP Financial Measures (April 4, 2018) in future filings of your Form 8-K.

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You may contact Kathryn Jacobson, Senior Staff Accountant at (202) 551-3365 or Robert Littlepage, Accountant Branch Chief at (202) 551-3361 if you have questions regarding this comment and related matters. Please contact Edwin Kim, Staff Attorney at (202) 551-3297 or Larry Spirgel, Office Chief at (202) 551-3815 with any other questions.

FirstName LastNamePrabu Natarajan  
Company NameScience Applications International Corporation  
Finance  
February 9, 2021 Page 2  
FirstName LastName  
Sincerely,  
Division of Corporation  
Office of Technology