

October 25, 2018

Charles A. Mathis  
Executive Vice President and Chief Financial Officer  
Science Applications International Corporation  
12010 Sunset Hills Road  
Reston, VA 20190

Re: Science Applications International Corporation  
Registration Statement on Form S-4  
Filed October 18, 2018  
File No. 333-227884

Dear Mr. Mathis:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,  
Division of  
Office of  
and Services

Corporation Finance  
Information Technologies  
cc: Charles W. Katz