Mail Stop 4561 via fax (858) 826-6679

January 7, 2010

Mr. Kenneth C. Dahlberg Chairman of the Board and Chief Executive Officer SAIC, Inc. 10260 Campus Point Drive San Diego, California 92121

Re: SAIC, Inc.

Form 10-K for the Fiscal Year Ended January 31, 2009

Filed March 30, 2009 File No. 001-33072

Dear Mr. Dahlberg:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins Accounting Branch Chief