Mr. Michael W. Laphen, Chairman, President 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, 2007

Filed June 13, 2007 File No. 001-04850

Dear Mr. Laphen:

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,

Mark Kronforst Accounting Branch Chief