



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2010

Michael W. Laphen  
Chief Executive Officer  
Computer Sciences Corporation  
3170 Fairview Park Drive  
Falls Church, VA 22042

**Re: Computer Sciences Corporation  
Form 10-K for the Fiscal Year Ended April 2, 2010  
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,

Patrick Gilmore  
Accounting Branch Chief