

June 2, 2006

By facsimile to (858) 450-8499 and U.S. Mail

Douglas E. Scott, Esq.  
Senior Vice President, General Counsel, and Secretary  
SAIC, Inc.  
10260 Campus Point Drive  
San Diego, CA 92121

Re: SAIC, Inc.  
Post-effective Amendment 1 to Registration Statement on Form  
S-4

Filed May 10, 2006

File No. 333-128022

Annual Report on Form 10-K for the fiscal year ended January 31,  
2006

Filed May 1, 2006

File No. 333-128021

Dear Mr. Scott:

We conducted a legal review only of the filings and have the  
comments below.

Where indicated, we think that you should revise the  
documents  
in response to the comments. If you disagree, we will consider  
your  
explanation why a comment is inapplicable or a revision is  
unnecessary. Be as detailed as necessary in your explanation. To  
understand better your disclosure, we may ask you in some comments  
to  
provide us supplemental information. We may raise additional  
comments after reviewing this information.

Our review's purpose is to assist you in your compliance with  
applicable disclosure requirements and to enhance the overall  
disclosure in your documents. We look forward to working with you  
to  
achieve these objectives. We welcome any questions that you may  
have  
about comments or any other aspect of our review. You may call us  
at  
the telephone numbers listed at the end of this letter.

1. If applicable, comments on the S-4 are comments on the  
registration statement on Form S-1 that was filed by SAIC, Inc. or  
SAIC on September 1, 2005 and that SAIC intends to amend in early  
June 2006.

2. We note that you intend to file in a second post-effective  
amendment the legality and tax opinions. Allow us sufficient time  
to  
review the opinions before the first and second post-effective  
amendments' effectiveness. To expedite our review, consider  
providing us draft copies of the opinions before filing them by  
amendment.

3. Explain the meaning of an abbreviation or acronym when  
introduced  
in the registration statement. For example, refer to "IDIQ,"  
"GWAC,"  
and "GSA" in the eleventh risk factor on page 35, and revise.

Risk Factors, page 31

4. Refer to the sixteenth risk factor. Explain clearly how the  
standby letters of credit and performance and offset bonding  
arrangements work. Explain what financial impact the Greek  
government's recalling of these instruments could or would have on  
SAIC.

5. Refer to the sixteenth risk factor. Quantify the losses that  
SAIC  
has recorded on this contract and the amount of any revenue under  
the

contract that is now in dispute.

Interests of Our Directors and Executive Officers in the Merger,  
page  
54

6. As revised, it is unclear whether the figures in the table on  
page  
55 represent numerical or dollar amounts. Please revise.

Arbitration Proceedings, page 100

7. Under (2) and (4) in the first paragraph, quantify the amount  
of  
any monetary damages sought. Under (2) in the second paragraph,  
quantify the amounts paid under the contract. Similarly, revise  
"Legal Proceedings" on page 127.

Management, page 130

8. In the biographical paragraph of Mr. Mark W. Sopp on page 133,  
describe briefly his business experience during the past five  
years.  
See Item 401(e)(1) of Regulation S-K.

Employment and Severance Agreements, page 139

9. Identify the key officers with whom Old SAIC has entered into  
severance agreements. We note the disclosure in the current  
report  
on Form 8-K dated and filed November 22, 2005 by Science  
Applications  
International Corporation that is incorporated by reference as  
exhibit 10.19.

Certain Relationships and Related Party Transactions, page 150

10. Describe briefly the services that W.A. Downing provided to  
SAIC.

Exhibits 10.20, 10.21, and 10.22

11. We are unable to locate the exhibits in the current report on  
Form 8-K dated and filed January 10, 2006 by Science Applications  
International Corporation. It appears that the exhibits should be  
incorporated by reference from the current report on Form 8-K  
dated  
and filed November 28, 2005 by Science Applications International  
Corporation. Please revise.

Closing

File a post-effective amendment to the S-4 in response to the  
comments. To expedite our review, SAIC may wish to provide us  
three  
marked courtesy copies of the amendment. Include with the filing  
any  
supplemental information requested and a cover letter tagged as  
correspondence that keys the responses to the comments. If SAIC  
thinks that compliance with any of the comments is inappropriate,  
provide the basis in the letter. We may have additional comments  
after review of the amendment, the responses to the comments, and  
any  
supplemental information.

Before the amended registration statement is declared  
effective  
under section 8 of the Securities Act, SAIC should provide a  
letter  
filed as correspondence on the EDGAR system in which it  
acknowledges  
that:

\* Should the Commission or the staff acting by delegated authority  
declare the registration statement effective, it does not  
foreclose  
the Commission from taking any action on the filing.

\* The action of the Commission or the staff acting by delegated  
authority in declaring the registration statement effective does

not  
relieve SAIC from its full responsibility for the adequacy and  
accuracy of the registration statement's disclosures.

\* SAIC may not assert our comments and the declaration of the  
registration statement's effectiveness as a defense in any  
proceedings initiated by the Commission or any person under the  
United States' federal securities laws.

The Commission's Division of Enforcement has access to all  
information that SAIC provides us in our review of the  
registration  
statement or in response to our comments on the registration  
statement.

You may direct questions on comments and disclosure issues to  
Edward M. Kelly, Senior Counsel, at (202) 551-3728 or me at (202)  
551-3767.

Very truly yours,

Jennifer R. Hardy

Legal  
Branch Chief

cc: Neal H. Brockmeyer, Esq.  
Ryan A. Murr, Esq.  
Sarah A. Solomon, Esq.  
Heller Ehrman LLP  
4350 La Jolla Village Drive  
San Diego, CA 92122

Douglas E. Scott, Esq.  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE