

July 11, 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 2 to Registration Statement on Form
S-4
Filed June 27, 2006
File No. 333-128022

Dear Mr. Scott:

We reviewed the filing and have the comments below.

Material Federal Income Tax Consequences to Stockholders-The
Merger,
page 20

1. Revised disclosure states that the exchange "is not expected to be" a taxable transaction. Revise the disclosure to disclose counsel's opinion, that is, that the exchange "will not" be a taxable transaction, and identify counsel.

Revolving Credit Facilities, page 101

2. Disclosure states that the new credit facility includes financial covenants. If SAIC is required to satisfy specified financial ratios and tests under the new credit facility, state what the limits of all material financial ratios and tests are. Also indicate whether SAIC is in compliance with them. We note the disclosure on page F-62.

Subcontracts, page 105

3. Disclosure states that the second-tier subcontractor notified SAIC's principal subcontractor that it would cease providing services on June 30, 2006. As appropriate, continue to update the disclosure.

Exhibit 5.1

4. Refer to comment 1 in our November 4, 2005 letter. Provide written reconfirmation that counsel concurs with our understanding that the reference and limitation to the Delaware General Corporation Law includes the statutory provisions and all applicable provisions of the Delaware constitution, including reported judicial decisions interpreting these laws.

Exhibit 8.1

5. Refer to comment 5 in our November 4, 2005 letter and comment 2 in our November 15, 2005 letter. Delete the first paragraph's last sentence on page 2. Alternatively, you must file a new opinion immediately before the effectiveness of the post-effective amendments to the registration statement.

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.

We urge all persons responsible for the accuracy and adequacy
of
the disclosure in the filing to ensure that they have provided all
information investors require for an informed investment decision.
Since SAIC and its management are in possession of all facts
relating
to the disclosure in the filing, they are responsible for the
accuracy and adequacy of the disclosures that they have made.

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

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE