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February 17, 2011

Top Hat Plan Exemption
Employee Benefits Security Administration,
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption for the Science Applications International Corporation 401(k) Excess Deferral Plan

Ladies and Gentlemen:

This notice is being filed on behalf of Science Applications International Corporation pursuant to Department of Labor Regulation Section 2520.104-23.

Science Applications International Corporation, EIN: 95-3630868, maintains the Science Applications International Corporation 401(k) Excess Deferral Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of employees who participate in the Plan is approximately 300.

The corporate office of Science Applications International Corporation is located at 1710 SAIC Drive, McLean, Virginia 22102.

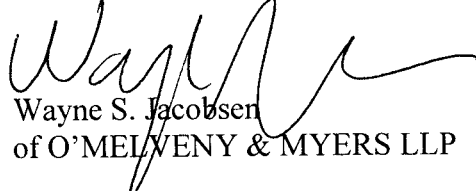
Science Applications International Corporation also maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, for which filings pursuant to DOL Regulation Section 2520.104-23 have previously been made: Science Applications International Corporation Key Executive Stock Deferral Plan; Science Applications International Corporation Management Stock

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Compensation Plan; and Science Applications International Corporation Keystaff Deferral Plan.

Respectfully submitted,



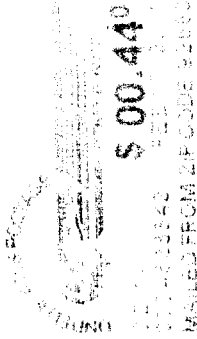
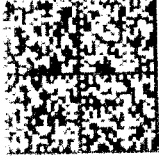
Wayne S. Jacobsen
of O'MELVENY & MYERS LLP

cc: Lucy Moffitt



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