



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2021

John Kavanaugh  
Senior Vice President and Chief Financial Officer  
Perspecta Inc.  
14295 Park Meadow Drive  
Chantilly, VA 20151

**Re: Perspecta Inc.**  
**Form 10-K for the Fiscal Year ended March 31, 2020**  
**Filed May 22, 2020**  
**File No. 001-38395**

Dear Mr. Kavanaugh:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology