

U.S. Federal Income Tax Information Relating to Computer Sciences Corporation's Distribution of the Common Stock of CSRA, Inc. and Payment of the Special Dividend

On November 27, 2015 (the “**Effective Date**”), Computer Sciences Corporation (“**CSC**”) distributed all of the shares of common stock of CSRA, Inc. (“**CSRA**”), a wholly owned subsidiary of CSC, to CSC shareholders (the “**Distribution**”). Promptly following the Distribution, on November 30, 2015, CSC and CSRA each paid a concurrent special cash dividend of \$2.25 per share and \$8.25 per share, respectively, to each holder of CSC common stock that received shares of CSRA common stock as a result of the Distribution (together, the “**Special Dividend**”). Prior to the Distribution, CSC contributed certain assets and operations relating to CSC's North American Public Sector segment to CSRA.

The Distribution occurred by way of a pro rata dividend to CSC shareholders of record as of November 18, 2015 (the “**Record Date**”). Each CSC shareholder was entitled to receive one share of CSRA common stock for every share of CSC common stock held by such shareholder at the close of business on the Record Date. CSC did not distribute any fractional shares to shareholders in the Distribution.

This document summarizes certain U.S. federal income tax consequences of the Distribution.

The tax rules are very complex and we urge you to consult your own tax advisors regarding the application of these rules to your particular circumstances.

Tax Treatment of the Distribution and the Special Dividend

The Distribution is expected to qualify as tax-free under Sections 368(a)(1)(D) and 355 of the Internal Revenue Code of 1986, as amended (the “**Code**”), for U.S. federal income tax purposes. Assuming the Distribution so qualifies, you will not recognize income, gain or loss as a result of the Distribution.

The receipt of each portion of the Special Dividend is expected to be taxable to the recipient. You should consult your own tax advisor regarding the tax treatment of the Special Dividend.

Tax Basis Allocation

In general, U.S. federal income tax law requires that you allocate the tax basis in your CSC shares held prior to the Distribution (“**Pre-Distribution Tax Basis**”) between: (1) the CSRA shares received in the Distribution and (2) the CSC common stock with respect to which the CSRA stock was received. Such allocation generally depends on the relative fair market values of the CSC and CSRA shares on the Effective Date. Federal tax law does not specifically identify how you should determine the fair market values of the CSC and CSRA shares on the Effective Date. Alternative methods to determine the relative fair market values include, without limitation, using: (i) the average of the high and low trading prices of the stocks on the first day of trading of both stocks; (ii) the opening trading prices on the first day of trading of both stocks; or (iii) the closing trading prices on the first day of trading of both stocks.

In this case, the determination of the fair market values of your CSC and CSRA shares may be complicated by the payment of the Special Dividend on the first day of trading following the Distribution. Because the trading prices of CSC and CSRA on November 30, 2015 only reflected the value of the CSC and CSRA, respectively, ex dividend, whereas the stock of CSC and CSRA were both cum dividend on the Effective Date, it may be appropriate for purposes of allocating tax basis to add some or all of the value of the Special Dividend to the ex dividend market value of the CSRA stock or CSC stock. You should consult your own tax advisor to determine what measure of fair market value is appropriate in your particular circumstances.

Posted on CSC's investor relations website you will find a tax-basis worksheet that illustrates how to allocate your Pre-Distribution Tax Basis between: (1) the CSRA shares received in the Distribution and (2) the CSC common stock with respect to which the CSRA stock was received. The worksheet includes a sample allocation of tax basis between CSC and CSRA shares based on the volume weighted average trading prices of CSC and CSRA common stock on November 30, 2015, the first day of "regular way" trading of both stocks, and provides a suggestion for how to account for the Special Dividend in determining the fair market values of your CSC and CSRA shares. Under this approach, you would allocate 57.38 percent of your Pre-Distribution Tax Basis to the CSRA shares received in the Distribution and 42.62 percent to the CSC common stock with respect to which the CSRA stock was received.

Therefore, to properly allocate your Pre-Distribution Tax Basis, you will need: (1) the number of shares of CSC stock that you held prior to the Distribution and (2) the total tax basis of those shares. You will need to determine your tax basis separately for each block of CSC common stock (generally stock acquired at the same time for the same price) that you own. If you acquired different blocks of CSC common stock at different times or at different prices, you are urged to consult your own tax advisor regarding the calculation and allocation of your Pre-Distribution Tax Basis, as well as the holding period of the CSRA shares received in the Distribution.

Generally, the total tax basis of CSC stock that you purchased is equal to the total price you paid, plus any commissions or other fees you paid. If you acquired your CSC stock other than by purchase, your tax basis will be determined under rules applicable to the type of transaction in which you acquired them. Please consult your own tax advisor for additional guidance with respect to the determination of the tax basis of your CSC shares.

Holding Period

Based on the expected tax-free treatment of the Distribution, for U.S. federal income tax purposes, the holding period for your CSRA shares will include the holding period for your CSC shares with respect to which you received the CSRA shares, provided that such shares of CSC common stock were held as capital assets immediately following the Distribution.

Disclosure Required from Significant Distributees

Certain holders of CSC common stock (i.e., those shareholders who, immediately before the Distribution, (i) owned at least 5% (by vote or value) of the total outstanding stock of CSC or (ii) owned securities of CSC with an aggregate tax basis of \$1 million or more) who received

shares of CSRA in the Distribution are required to include a tax information statement with respect to the Distribution in their U.S. federal income tax returns for 2015. A form of this tax information statement will be provided on CSC's website. Holders should consult their tax advisors regarding this form.

General Recordkeeping Requirements

All shareholders who received CSRA common stock in the Distribution are required to keep certain information relating to the Distribution in their permanent records, specifically including information regarding the amount, tax basis and fair market value of the CSRA common stock received. Shareholders are urged to consult their own tax advisors regarding these requirements.

The information contained herein does not apply to you if you sold, exchanged or otherwise disposed of CSC common stock prior to the time of the Distribution and you did not receive the Distribution of CSRA shares with respect to such CSC common stock after the close of the market on November 27, 2015.

The information contained herein has been prepared by CSC for general information purposes only and does not represent an opinion of counsel or otherwise constitute tax advice. It does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. The information contained herein also assumes that you are a U.S. taxpayer that holds your CSC common stock as a capital asset (generally, property held for investment). The tax rules are very complex, and you are urged to consult your own tax advisor with respect to the U.S. federal income tax consequences of the Distribution, as well as any other U.S. federal, state, local or foreign tax laws. We also urge you to read the information statement for the Distribution that was mailed to you, noting especially the section entitled "The Transactions—Material U.S. Federal Income Tax Consequences of the Spin-Off" for more information regarding the potential tax consequences to you of the Distribution. You may also access this information statement on CSC's website at www.csc.com in the Investor Relations sections.

If you need further information with respect to the Distribution, please call CSC Investor Relations at (703)-641-3000.