



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2021

Michael D. Ruppert  
Chief Financial Officer  
Mercury Systems, Inc.  
50 Minuteman Road  
Andover, MA 01810

**Re: Mercury Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended July 2, 2020**  
**Filed August 18, 2020**  
**File No. 000-23599**

Dear Mr. Ruppert:

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 Manufacturing