



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

Mail Stop 3720

April 23, 2009

Eric DeMarco
President and Chief Executive Officer
Kratos Defense & Security Solutions, Inc.
4810 Eastgate Mall
San Diego, CA 92121

**Re: Kratos Defense & Security Solutions, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 15, 2009
File No. 0-27231**

Dear Mr. DeMarco:

We have completed our review of your proxy statement and have no further comments at this time.

Sincerely,

/s
Jessica Plowgian
Attorney-Adviser

Cc: Taylor Stevens (via facsimile)