



DIVISION OF
CORPORATION FINANCE

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

March 18, 2011

Ms. Deanna H. Lund
Chief Financial Officer
Kratos Defense & Security Solutions, Inc.
4810 Eastgate Mall
San Diego, CA 92121

Re: Kratos Defense & Security Solutions, Inc.
Form 10-K for Fiscal Year Ended December 27, 2009
Filed March 11, 2010
Form 10-Q for Fiscal Quarter Ended September 26, 2010
Filed November 5, 2010
File No. 001-34460

Dear Ms. Lund:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ John Zitko for
Larry Spigel
Assistant Director