



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2021

Deanna H. Lund  
Chief Financial Officer  
KRATOS DEFENSE & SECURITY SOLUTIONS, INC.  
10680 Treena St., Suite 600  
San Diego, CA 92131

**Re: KRATOS DEFENSE & SECURITY SOLUTIONS, INC.**  
**Form 10-K for Fiscal Year Ended December 29, 2019**  
**Filed February 24, 2020**  
**File No. 001-34460**

Dear Ms. Lund:

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