



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

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

September 10, 2015

Via E-mail

John D. Thomas  
Executive Vice President and Chief Financial Officer  
Cubic Corporation  
9333 Balboa Avenue  
San Diego, California 92123

**Re: Cubic Corporation**  
**Form 10-K for the Fiscal Year Ended September 30, 2014**  
**Filed November 26, 2014**  
**File No. 001-08931**

Dear Mr. Thomas:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and  
Machinery