



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2019

Via E-mail

Anshooman Aga  
Executive Vice President & Chief Financial Officer  
Cubic Corporation  
9333 Balboa Avenue  
San Diego, California 92123

**Re: Cubic Corporation**  
**Form 10-Q for the Quarterly Period Ended March 31, 2019**  
**Exhibit Nos. 10.6, 10.7 and 10.8**  
**Filed May 2, 2019**  
**File No. 001-08931**

Dear Mr. Aga:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance