



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

Via E-mail

Ms. Cynthia A. Russo  
Executive Vice President and Chief Financial Officer  
Micros Systems, Inc.  
7031 Columbia Gateway Drive  
Columbia, Maryland 21046

**Re: Micros Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed August 27, 2010**  
**File No. 000-09993**

Dear Ms. Russo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief