



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 Spirgel  
Assistant Director