

February 19, 2021

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

SECURITY SOLUTIONS, INC.

Fiscal Year Ended December 29, 2019  
2020

Re: KRATOS DEFENSE &  
Form 10-K for  
Filed February 24,  
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