

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

DIVISION OF CORPORATION FINANCE

August 15, 2018

Deanna H. Lund Chief Financial Officer Kratos Defense & Security Solutions, Inc. 4820 Eastgate Mall, Suite 200 San Diego, CA 92121

> Re: Kratos Defense & Security Solutions, Inc. Form 10-K for the Year Ended December 31, 2017 Filed February 28, 2018 Form 8-K as of May 10, 2018 Filed May 10, 2018 Form 10-Q for the Quarterly Period Ended April 1, 2018 Filed May 10, 2018 Filed May 10, 2018 File Nos. 001-34460

Dear Ms. Lund:

We have completed our review of your filings. 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 Transportation and Leisure