

Mail Stop 6010

January 11, 2007

Mr. Robert E. Hult  
Senior Vice President and Chief Financial Officer  
Mercury Computer Systems, Inc.  
199 Riverneck Road  
Chelmsford, MA 01824

RE: **Mercury Computer Systems, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2006**  
**Filed September 13, 2006**  
**File No. 0-23599**

Dear Mr. Hult:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant