

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

April 23, 2009

Eric DeMarco President and Chief Executive Officer Kratos Defense & Security Solutions, Inc. 4810 Eastgate Mall San Diego, CA 92121

Re: Kratos Defense & Security Solutions, Inc.

Preliminary Proxy Statement on Schedule 14A

Filed April 15, 2009 File No. 0-27231

Dear Mr. DeMarco:

We have completed our review of your proxy statement and have no further comments at this time.

Sincerely,

/s Jessica Plowgian Attorney-Adviser

Cc: Taylor Stevens (via facsimile)