Room 4561

Mr. Gary C. Kaufman
Executive Vice President, Finance and Administration
and Chief Financial Officer
Micros Systems, Inc.
7031 Columbia Gateway Drive
Columbia, MD 21046

Re: Micros Systems, Inc.

Form 10-K for the Fiscal Year Ended June 30, 2006

Filed September 13, 2006

Form 8-K Filed January 29, 2007

File No. 000-09993

Dear Mr. Kaufman:

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

Sincerely,

Mark Kronforst Accounting Branch Chief