

Mail Stop 4561

August 19, 2009

A.L. Giannopoulos  
Chief Executive 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, 2008  
Filed August 29, 2008  
File No. 000-09993**

Dear Mr. Giannopoulos:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief