

Mail Stop 4561

May 18, 2010

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, 2009
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