



DIVISION OF
CORPORATION FINANCE

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

March 29, 2011

Via E-mail

Ms. Cynthia A. Russo
Executive Vice President and Chief Financial Officer
Micros Systems, Inc.
7031 Columbia Gateway Drive
Columbia, Maryland 21046

**Re: Micros Systems, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed August 27, 2010
File No. 000-09993**

Dear Ms. Russo:

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,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief