



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2018

Deanna H. Lund  
Chief Financial Officer  
Kratos Defense & Security Solutions, Inc.  
4820 Eastgate Mall, Suite 200  
San Diego, CA 92121

**Re: Kratos Defense & Security Solutions, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed February 28, 2018**  
**Form 8-K as of May 10, 2018**  
**Filed May 10, 2018**  
**Form 10-Q for the Quarterly Period Ended April 1, 2018**  
**Filed May 10, 2018**  
**File Nos. 001-34460**

Dear Ms. Lund:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure