



DIVISION OF
CORPORATION FINANCE

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

February 19, 2021

Deanna H. Lund
Chief Financial Officer
KRATOS DEFENSE & SECURITY SOLUTIONS, INC.
10680 Treena St., Suite 600
San Diego, CA 92131

Re: KRATOS DEFENSE & SECURITY SOLUTIONS, INC.
Form 10-K for Fiscal Year Ended December 29, 2019
Filed February 24, 2020
File No. 001-34460

Dear Ms. Lund:

We have completed our review of your filing. 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 Manufacturing