

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): February 9, 2006

Mercury Computer Systems, Inc.

(Exact Name of Registrant as Specified in Charter)

Massachusetts

000-23599

04-2741391

(State or Other Jurisdiction
of Incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

199 Riverneck Road, Chelmsford, Massachusetts

01824

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (978) 256-1300

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On February 9, 2006, Mercury Computer Systems, Inc. (the "Company") issued a press release regarding its revised financial results for the quarter ended December 31, 2005. The Company's press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and incorporated by reference herein.

Information in this Current Report on Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release, dated February 9, 2006, of Mercury Computer Systems, Inc.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MERCURY COMPUTER SYSTEMS, INC.
(Registrant)

Date: February 9, 2006

By: _____ /s/ ALEX N. BRAVERMAN
Alex N. Braverman
Vice President, Controller and
Chief Accounting Officer

EXHIBIT INDEX

Exhibit No.

Description

99.1

Press Release, dated February 9, 2006, of Mercury Computer Systems, Inc.



News Release



FOR IMMEDIATE RELEASE

Mercury Computer Systems Reports Revised Second Quarter 2006 Results

Revenues Unchanged at \$62.5 Million

GAAP Earnings per Share Lowered from \$0.08 to \$0.06

CHELMSFORD, Mass. — February 9, 2006 — Mercury Computer Systems, Inc. (NASDAQ: MRCY), reported revised results for its second quarter ended December 31, 2005.

On January 26, 2006, the Company reported second quarter revenues of \$62.5 million, GAAP operating income of \$0.7 million, GAAP net income of \$1.6 million, and GAAP diluted earnings per share of \$0.08.

Revenue for the second quarter remains unchanged. However, subsequent to the initial earnings announcement on January 26, 2006, the Company's investigation of a discrete field warranty obligation resulted in the Company increasing its product warranty accrual for the second quarter by an additional \$477,000. As a result of this adjustment, the financial statements that will be included in the Company's Quarterly Report on Form 10-Q, to be filed later today, will report GAAP operating income of \$0.2 million, GAAP net income of \$1.2 million, and GAAP diluted earnings per share of \$0.06. This adjustment results in a \$0.02 reduction in previously announced GAAP diluted earnings per share.

The warranty accrual adjustment arises from a commitment made to a customer in the second quarter to perform on-site warranty work related to boards purchased from a third-party supplier, which work is currently underway.

– more –

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About Mercury Computer Systems, Inc.

Mercury Computer Systems, Inc. (NASDAQ: MRCY) is the leading provider of high-performance embedded, real-time digital signal and image processing solutions. Mercury's solutions play a critical role in a wide range of applications, transforming sensor data to information for analysis and interpretation. In military reconnaissance and surveillance platforms the Company's systems process real-time radar, sonar, and signals intelligence data. Mercury's systems are also used in state-of-the-art medical diagnostic imaging devices including MRI, PET, and digital X-ray, and in semiconductor imaging applications including photomask generation and wafer inspection. Mercury provides advanced 3D image processing and visualization software and optimized systems to diverse end markets including life sciences, geosciences, and simulation. The Company also provides radio frequency (RF) products for enhanced communications capabilities in military and commercial applications.

Based in Chelmsford, Massachusetts, Mercury serves customers in North America, Europe and Asia through its direct sales force and a network of subsidiaries and distributors. Visit Mercury on the web at www.mc.com.

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