

March 10, 2021

Michael D. Ruppert
Chief Financial Officer
Mercury Systems, Inc.
50 Minuteman Road
Andover, MA 01810

Inc.

Fiscal Year Ended July 2, 2020

2020

Re: Mercury Systems,
Form 10-K for the
Filed August 18,
File No. 000-23599

Dear Mr. Ruppert:

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