

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

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**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): January 16, 2006

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**Mercury Computer Systems, Inc.**

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(Exact Name of Registrant as Specified in Charter)

**Massachusetts**

(State or Other Jurisdiction  
of Incorporation)

**000-23599**

(Commission  
File Number)

**04-2741391**

(IRS Employer  
Identification No.)

**199 Riverneck Road, Chelmsford, Massachusetts**

(Address of Principal Executive Offices)

**01824**

(Zip Code)

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

N/A

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(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 4.01. Change in Registrant's Certifying Accountant.****(a) Previous independent registered public accounting firm**

- (i) On January 16, 2006, PricewaterhouseCoopers LLP ("PwC") notified Mercury Computer Systems, Inc. (the "Company") of its resignation as the Company's independent registered public accounting firm, effective upon PwC's completion of its procedures with respect to the following: (1) the unaudited interim financial statements of the Company as of December 31, 2005 and for the three- and six-month periods then ended and (2) the Company's Form 10-Q in which such financial statements will be included.
- (ii) The reports of PwC on the financial statements as of and for the fiscal years ended June 30, 2005 and 2004 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.
- (iii) During the fiscal years ended June 30, 2005 and 2004 and through January 16, 2006, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused it to make reference thereto in its reports on the financial statements for such years.
- (iv) During the fiscal years ended June 30, 2005 and 2004 and through January 16, 2006, there have been no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.
- (v) The Company has requested that PwC furnish it with a letter addressed to the Securities and Exchange Commission (the "Commission") stating whether or not PwC agrees with the above statements. A copy of such letter, dated January 18, 2006, is filed as Exhibit 16 to this Form 8-K.

**(b) New independent registered public accounting firm**

- (i) The Company plans to engage KPMG LLP as its new independent registered public accounting firm, effective immediately following the filing of the Company's Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2005.
- (ii) During the fiscal years ended June 30, 2005 and 2004 and through the date hereof, the Company has not consulted with KPMG LLP regarding any of the following:
  - (1) the application of accounting principles to a specified transaction, either completed or proposed;
  - (2) the type of audit opinion that might be rendered on the Company's financial statements; or

- (3) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
16	Letter of PricewaterhouseCoopers LLP to the Commission dated January 18, 2006.
99	Mercury Computer Systems, Inc. press release dated January 18, 2006.

**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: January 18, 2006

By: \_\_\_\_\_ /s/ ROBERT E. HULT

**Robert E. Hult**  
**Senior Vice President, Operations and**  
**Finance, Chief Financial Officer**

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**EXHIBIT INDEX**

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January 18, 2006

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by Mercury Computer Systems, Inc. (copy attached), which we understand will be filed with the Commission, pursuant to Item 4.01 of Form 8-K, as part of the Company's Form 8-K report dated January 16, 2006. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

**News Release**

[MERCURY LOGO APPEARS HERE]

**Mercury Computer Systems Announces Change in Independent Auditors**

**CHELMSFORD, Mass.**, — January 18, 2006 — Mercury Computer Systems, Inc. (NASDAQ:MRCY) announced that it will be changing independent auditors. The Company plans to engage KPMG LLP as its new independent registered public accounting firm, effective immediately following the filing of its Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2005.

The Company has been notified by PricewaterhouseCoopers LLP (“PwC”) of PwC’s resignation as the Company’s independent registered accounting firm, effective upon PwC’s completion of its procedures with respect to the Company’s Form 10-Q for the second fiscal quarter and the unaudited interim financial statements included therein. PwC confirmed to the Company that its resignation was not the result of any disagreement with management on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

Additional information relating to the change in the Company’s independent auditors can be found in a Current Report on Form 8-K which the Company is filing today with the Securities and Exchange Commission.

**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

-more-

199 Riverneck Road, Chelmsford, Massachusetts 01824-2820 U.S.A.  
978-256-1300 • Fax 978-256-0852 • [www.mc.com](http://www.mc.com)

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](http://www.mc.com).

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*Contact:*

Robert Hult, CFO

Mercury Computer Systems, Inc.

978-967-1990 / [rhult@mc.com](mailto:rhult@mc.com)

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