



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

March 1, 2017

Via E-mail

Gerald M. Haines II
Executive Vice President, Chief Financial Officer
Mercury Systems, Inc.
201 Riverneck Road
Chelmsford, Massachusetts 01824

**Re: Mercury Systems, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2016
Filed August 16, 2016
File No. 000-23599**

Dear Mr. Haines:

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,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery