

February 20, 2024

David Farnsworth  
Chief Financial Officer  
Mercury Systems, Inc.  
50 Minuteman Road  
Andover, MA 01810

Inc.

Year Ended June 30, 2023

Re: Mercury Systems,

Form 10-K for the

File No. 001-41194

Dear David Farnsworth:

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