

KRATOS DEFENSE & SECURITY SOLUTIONS, INC.  
Form NT 10-Q  
May 11, 2009

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

**FORM 12b-25**

SEC FILE NUMBER:  
000-27231

CUSIP NUMBER:  
97653A10-3

**NOTIFICATION OF LATE FILING**

(Check one):       Form 10-K       Form 20-F       Form 11-K       Form 10-Q  
                          Form N-SAR       Form N-CSR

For Period Ended:      March 29, 2009  
 Transition Report on Form 10-K  
 Transition Report on Form 20-F  
 Transition Report on Form 11-K  
 Transition Report on Form 10-Q  
 Transition Report on Form N-SAR  
For the Transition Period Ended:

**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

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**PART I REGISTRANT INFORMATION**

**Kratos Defense & Securities Solutions, Inc.**

Full Name of Registrant:

Former Name if Applicable:

**4810 Eastgate Mall**

Address of Principal Executive Office (*Street and Number*):

**San Diego, California 92121**

**PART II RULES 12b-25(b) AND (c)**

## Edgar Filing: KRATOS DEFENSE & SECURITY SOLUTIONS, INC. - Form NT 10-Q

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

### **PART III NARRATIVE**

State below in reasonable detail the reasons why the Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach extra Sheets if Needed)

The Registrant will file its quarterly report on Form 10-Q on May 12, 2009, in conjunction with its quarterly earnings release on Form 8-K, on the date of its scheduled quarterly earnings conference call. The Form 10-Q will be filed within the period provided by this extension.

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**PART IV OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification:

<b>Deanna Lund,</b> (Name)	<b>Executive Vice President and Chief Financial Officer</b> (Area Code)	<b>(858) 812-7300</b> (Telephone Number)
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(2) Have all other periodic reports required under Section 13 of 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months (or for such shorter period that the registrant was required to file such report(s)) been filed? If the answer is no, identify report(s).

Yes  No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes  No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

As previously disclosed, the Company will report a material additional impairment to the carrying value of its goodwill in the quarter ended March 29, 2009 as a result of the continued equity market deterioration which occurred in the first quarter of 2009.

**KRATOS DEFENSE & SECURITY SOLUTIONS, INC.**

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(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: **May 11, 2009**

By: **/s/ Deanna Lund**  
Deanna Lund  
Executive Vice President, Chief Financial Officer

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