

KRATOS DEFENSE & SECURITY SOLUTIONS, INC.

Form 8-K/A

April 11, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K/A**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

Date of Report (date of earliest event reported): **March 25, 2011**

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

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation)

**0-27231**  
Commission  
File Number

**13-3818604**  
(I.R.S. Employer  
Identification Number)

**4820 Eastgate Mall, San Diego, CA 92121**

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(858) 812-7300**

Edgar Filing: KRATOS DEFENSE & SECURITY SOLUTIONS, INC. - Form 8-K/A

N/A

(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:

- 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))
-

**EXPLANATORY NOTE**

On March 29, 2011, Kratos Defense & Security Solutions, Inc. (the *Company* or *Kratos*) filed a Current Report on Form 8-K (the *Original 8-K*) with the Securities and Exchange Commission (the *SEC*) in connection with the acquisition, on March 25, 2011, of 13,225,532 shares of common stock of Herley Industries, Inc. (*Herley*) representing approximately 93.7% of all outstanding shares of Herley common stock in a tender offer to purchase all of the outstanding shares of Herley common stock (the *Offer*) by Lanza Acquisition Co., a wholly-owned subsidiary of the Company (*Merger Sub*). Following the completion of the Offer on March 30, 2011, Merger Sub was merged with and into Herley (the *Merger*), with Herley continuing as a wholly-owned subsidiary of the Company.

This Current Report on Form 8-K/A amends Item 9.01(a) and Item 9.01(b) of the Original 8-K to provide certain historical financial information of Herley and the Company's unaudited pro forma financial information relating to the effects of the Merger.

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

*(a) Financial Statements of Businesses Acquired.*

The financial statements required by this Item 9.01(a) are incorporated herein by reference to: (i) the audited historical financial information for Herley for the fifty-two weeks ended August 1, 2010 and August 2, 2009, and the fifty-three weeks ended August 3, 2008, including the auditor's reports related thereto, attached as Annex B of Kratos' Prospectus Supplement to Registration Statement on Form S-3 (File No. 333-161340), filed with the SEC on February 8, 2011, and (ii) the unaudited historical financial information for Herley as of and for the twenty-six weeks ended January 30, 2011 and January 31, 2010, attached as Exhibit 99.1 to Kratos' Registration Statement on Form S-3 (File No. 333-173099), filed with the SEC on March 25, 2011.

*(b) Pro Forma Financial Statements.*

The unaudited pro forma combined financial statements as of and for the year ended December 26, 2010 are attached hereto as Exhibit 99.1.

*(d) Exhibits.*

23.1	Independent Registered Public Accounting Firm's Consent, Marcum LLP
23.2	Consent of Independent Registered Public Accounting Firm, Grant Thornton LLP
23.3	Consent of Independent Registered Public Accounting Firm, Brightman Almagor Zohar & Co.
99.1	Unaudited pro forma combined financial statements as of and for the year ended December 26, 2010



**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.

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

By: /s/ Deborah Butera  
Deborah Butera  
Senior Vice President, General Counsel and  
Secretary/Registered In-House Counsel

Date: April 11, 2011