DIVISION OF CORPORATION FINANCE

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

Mail Stop 4561

December 29, 2016

James B. DeBello Chief Executive Officer Mitek Systems, Inc. 600 B Street, Suite 100 San Diego, CA 92101

Re: Mitek Systems, Inc.

Registration Statement on Form S-3

Filed December 20, 2016

File No. 333-215182

Dear Mr. DeBello:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

You may contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, me at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Jan Woo

Jan Woo Legal Branch Chief Office of Information Technologies and Services

cc: Carl Sanchez, Esq. Paul Hastings LLP