

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

May 25, 2011

<u>Via E-Mail</u>
James B. DeBello, President
Mitek Systems, Inc.
8911 Balboa Ave., Suite B
San Diego, California

Re: Mitek Systems, Inc.

Form 10-K for fiscal year ended September 30, 2010

Filed November 16, 2010 File No. 000-15235

Dear Mr. De Bello:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs Assistant Director

cc: <u>Via E-mail</u> Fred Hutton

Mitek Systems, Inc.