



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

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

April 27, 2010

VIA U.S. MAIL and FACSIMILE

Mr. Alan Edrick  
Chief Financial Officer  
OSI Systems, Inc.  
12525 Chadron Avenue  
Hawthorne, CA 90250

RE: **OSI Systems, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2009**  
**Filed August 28, 2009**  
**File No. 000-23125**

Dear Mr. Edrick:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mary Beth Breslin  
Senior Attorney