

March 12, 2021

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

Fiscal Year Ended June 30, 2020
2020

Re: OSI Systems, Inc.
Form 10-K for the

Filed August 21,

File No. 000-23125

Dear Mr. Edrick:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing