

Mail Stop 6010

March 15, 2006

Mr. Anuj Wadhawan  
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, 2005  
Forms 10-Q for the Fiscal Quarters Ended September 30, 2005 and  
December 31, 2005  
File No. 000-23125

Dear Mr. Wadhawan:

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

Sincerely,

Martin F. James  
Senior Assistant Chief