



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

February 29, 2008

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

RE: **OSI SYSTEMS, INC.**  
**Form 10-K for the fiscal year ended June 30, 2007**  
**Filed September 13, 2007**  
**File No. 0-23125**

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,

Angela J. Crane  
Accounting Branch Chief