



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