



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 18, 2015

Via E-mail

Alan Edrick  
Executive Vice President and Chief Financial Officer  
OSI Systems, Inc.  
12525 Chadron Avenue  
Hawthorne, CA 90250

**Re: OSI Systems, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2015**  
**Filed August 24, 2015**  
**File No. 000-23125**

Dear Mr. Edrick:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief  
Office of Electronics and Machinery

cc: Victor Sze