



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

June 9, 2008

Via Facsimile

John T. Sentjens  
Vice President, Finance  
OSI Geospatial Inc.  
300 – 340 March Road  
Kanata, ON, Canada K2K 2E4

**RE:            OSI Geospatial Inc.  
              Form 20-F For the Year Ended November 30, 2006  
              Form 6-K Filed April 17, 2007  
              File Number: 000-49944**

Dear Mr. Sentjens:

We have completed our review of your Form 20-F and related filings, and at this time do not have further comments.

Sincerely,

Joseph Foti  
Senior Assistant Chief Accountant