

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

November 12, 2009

Colin Goddard, Ph.D.  
Chief Executive Officer  
OSI Pharmaceuticals, Inc.  
41 Pinelawn Road  
Melville, New York 11747

**Re: OSI Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**DEF 14A filed April 29, 2009**  
**File No. 000-15190**

Dear Dr. Goddard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director