

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

DIVISION OF CORPORATION FINANCE

March 12, 2021

Alan I. 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, 2020 Filed August 21, 2020 File No. 000-23125

Dear Mr. Edrick:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing