



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2022

Jeffrey S. Points  
Chief Financial Officer  
Cardiovascular Systems, Inc.  
1225 Old Highway 8 Northwest  
St. Paul, Minnesota 55112-6416

**Re: Cardiovascular Systems, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2021**  
**File No.: 000-52082**

Dear Mr. Points:

We have completed our review of your filing. 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 Life Sciences