

Via Facsimile and U.S. Mail
Mail Stop 6010

June 12, 2007

Douglas S. Prince
Executive Vice-President Finance and
Chief Financial Officer
MDS, Inc.
2700 Matheson Blvd., East
Suite 300, West Tower
Mississauga, Ontario
L4W 4V9 Canada

Re: MDS, Inc.
Form 40-F for Fiscal Year Ended October 31, 2006
Filed January 26, 2007
File No. 001-15016

Dear Mr. Prince:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant