



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

Mail Stop 3030

October 20, 2009

John R. Barr  
President and Chief Executive Officer  
AGA Medical Holdings, Inc.  
5050 Nathan Lane North  
Plymouth, MN 55442

**Re: AGA Medical Holdings, Inc.  
Registration Statement on Form S-1  
Amended October 20, 2009  
File No. 333-151822**

Dear Mr. Barr:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Fee Table

1. Please revise your fee table to reflect the revised offering price.

Exhibit 5

2. We reissue prior comment 2. It remains unclear from this exhibit whether the references to an underwriting agreement refer to an agreement identical in all material respects to the exhibit filed with your registration statement.
3. It is unclear why the condition regarding the pricing committee establishing a specific number of shares to be sold is inappropriate. If board committee action is necessary to authorize the sale of the number of shares disclosed in the prospectus and fee table, it is unclear why the registration statement permitting the sale of

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those shares should be declared effective. Please file a revised opinion to eliminate the condition or advise why you believe the condition is appropriate.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

You may contact Jeanne Bennett at (202) 551-3606 or in her absence, Brian Cascio at (202) 551-3676 if you have questions regarding comments on the financial statements and related matters. Please contact Jay Mumford at (202) 551-3637 or me at (202) 551-3617 with any other questions.

Sincerely,

Russell Mancuso  
Branch Chief

cc (via fax): John B. Tehan, Esq.  
Kenneth B. Wallach, Esq.