



DIVISION OF
CORPORATION FINANCE

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

November 21, 2024

Jennifer Kirk
Senior Vice President, Global Controller and Chief Accounting Officer
Medtronic plc
Building Two, Parkmore Business Park West
Galway, Ireland

Re: Medtronic plc
Form 10-K for Fiscal Year Ended April 26, 2024
Filed June 20, 2024
File No. 001-36820

Dear Jennifer Kirk:

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 Industrial Applications and
Services