



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

Mail Stop 3030

June 18, 2010

Via U.S. Mail

Mr. Daniel J. Starks  
Chief Executive Officer  
St. Jude Medical, Inc.  
One St. Jude Medical Drive  
St. Paul, MN 55117

**Re: St. Jude Medical, Inc.  
Form 10-K for fiscal year ended January 2, 2010  
Filed March 2, 2010  
File No. 1-12441**

Dear Mr. Starks:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief