

Mail Stop 6010

March 19, 2007

VIA U.S. MAIL

Mr. Gary L. Ellis  
Senior Vice President and Chief Financial Officer  
Medtronic, Inc.  
710 Medtronic Parkway  
Minneapolis, Minnesota 55432

**Re: Medtronic, Inc.**  
**Form 10-K for the year ended April 28, 2006**  
**Filed June 28, 2006**  
**File No. 001-07707**

Dear Mr. Ellis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant