



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

April 3, 2008

VIA U.S. MAIL

Gary L. Ellis
Chief Financial Officer
Medtronic, Inc.
710 Medtronic Parkway
Minneapolis, Minnesota 55432

Re: Medtronic, Inc.
Form 10-K for the fiscal year ended April 27, 2007
Filed June 25, 2007
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,

Angela Crane
Branch Chief