



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

May 26, 2009

Via U.S. Mail

Brett Reynolds  
Chief Financial Officer  
Synovis Life Technologies  
2575 University Avenue West  
St. Paul, Minnesota 55114-1024

**RE: Synovis Life Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2008**  
**Filed January 7, 2009**  
**File No. 000-13907**

Dear Mr. Reynolds:

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

Sincerely,

Kevin Vaughn  
Accounting Branch Chief

cc (via facsimile): Bill McDonalds, Esq. – Oppenheimer Wolff and Donnelly LLP