



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

February 10, 2011

Gregory H. Browne  
Chief Financial Officer  
Cyberonics, Inc.  
100 Cyberonics Blvd.  
Houston, TX 77058-2072

**Re: Cyberonics, Inc.**  
**Form 10-K for the fiscal year ended April 30, 2010**  
**Filed June 17, 2010**  
**File No. 000-19806**

Dear Mr. Browne:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief