



DIVISION OF
CORPORATION FINANCE

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

April 28, 2015

Via Email

Gregory H. Browne
Senior Vice President, Finance
and Chief Financial Officer
Cyberonics, Inc.
100 Cyberonics Blvd.
Houston, Texas 77058

Re: Cyberonics, Inc.
Form 10-K for Fiscal Year Ended April 25, 2014
Filed June 16, 2014
File No. 000-19806

Dear Mr. Browne:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Brian Cascio

Brian Cascio
Accounting Branch Chief