

Via Facsimile and U.S. Mail
Mail Stop 6010

May 23, 2007

Mr. David M. Mott
Chief Executive Officer, President and
Vice Chairman
MedImmune, Inc.
One MedImmune Way
Gaithersburg, MD 20878

Re: MedImmune, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 0-19131

Dear Mr. Mott:

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

Sincerely,

James Atkinson
Branch Chief