



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 26, 2017

Via E-mail

Karen L. Parkhill  
Chief Financial Officer  
Medtronic plc  
20 On Hatch, Lower Hatch Street  
Dublin 2, Ireland

**Re: Medtronic plc**  
**Form 10-K for the Fiscal Year Ended April 28, 2017**  
**Filed June 27, 2017**  
**File No. 001-36820**

Dear Ms. Parkhill:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery