

Mail Stop 6010

March 19, 2007

VIA U.S. MAIL

Mr. Gary L. Ellis
Senior Vice President and Chief Financial Officer
Medtronic, Inc.
710 Medtronic Parkway
Minneapolis, Minnesota 55432

Re: Medtronic, Inc.
Form 10-K for the year ended April 28, 2006
Filed June 28, 2006
File No. 001-07707

Dear Mr. Ellis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant