



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

April 3, 2008

VIA U.S. MAIL

Gary L. Ellis  
Chief Financial Officer  
Medtronic, Inc.  
710 Medtronic Parkway  
Minneapolis, Minnesota 55432

**Re: Medtronic, Inc.**  
**Form 10-K for the fiscal year ended April 27, 2007**  
**Filed June 25, 2007**  
**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,

Angela Crane  
Branch Chief