



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 10, 2011

William A. Hawkins
Chairman and Chief Executive Officer
Medtronic, Inc.
710 Medtronic Parkway
Minneapolis, Minnesota 55432

Re: Medtronic, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2010
Filed June 29, 2010
File No. 1-07707
Response Letter Dated February 28, 2011

Dear Mr. Hawkins:

We refer you to our comment letter dated January 19, 2011 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance