

Mail Stop 3720 Building 2

May 15, 2006

**Via U.S. Mail and Fax (952-829-2743)**

Philip D. Ankeny  
Chief Financial Officer  
Surmodics, Inc.  
9924 West 74<sup>th</sup> Street  
Eden Prairie, MN 55344

**RE: Forms 10-K for the fiscal year ended September 30, 2005  
Filed December 14, 2005,  
Form 10-Q for the quarter ended December 31, 2005  
Filed February 9, 2006  
File No. 000-23837**

Dear Mr. Ankeny:

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

Sincerely,

Larry Spigel  
Assistant Director