

Mail Stop 4561
Via Fax (952) 829-2743

May 7, 2008

Philip D. Ankeny
Chief Financial Officer
Surmodics, Inc.
9924 West 74th Street
Eden Prairie, Minnesota 55344

Re: Surmodics, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2007
Filed on December 14, 2007
File no. 000-23837

Dear Mr. Ankeny:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief