Mail Stop 6010

February 13, 2007

Via Facsimile and U.S. Mail

Mr. John C. Heinmiller Chief Financial Officer St. Jude Medical, Inc. One Lillehei Plaza St. Paul, MN 55117

> Re: St. Jude Medical, Inc. Form 10-K for the year ended December 31, 2005 Filed March 16, 2006 File No. 1-12441

Dear Mr. Heinmiller:

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