

Cyberonics[®]

David S. Wise
 Senior Vice President
 Chief Administrative Officer
 Secretary
 (281) 228-7268 Direct Line
 (281) 283-5369 Facsimile

November 13, 2012

VIA CERTIFIED MAIL
 7005 3110 0003 6069 3509

U.S. Department of Labor
 Employee Benefits Security Administration
 Top Hat Plan Exemption
 200 Constitution Avenue, NW, N-1513
 Washington, DC 20210

Re: Cyberonics, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of the Cyberonics, Inc. Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Cyberonics, Inc.
 100 Cyberonics Blvd.
 Houston, TX 77058

Employer's Taxpayer Identification Number

76-0236465

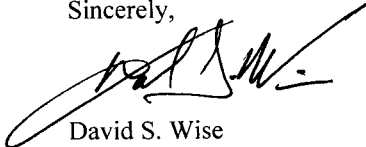
Required Declaration

Cyberonics, Inc. ("Employer") sponsors the Cyberonics Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Employer maintains one (1) nonqualified plan. There are currently 43 employees eligible to participate in the Plan, with 43 actually participating. The Plan's effective date is January 1, 2013.

If you have any questions about this matter, please contact the undersigned.

Sincerely,



David S. Wise
 Senior Vice President,
 Chief Administrative Officer
 Secretary

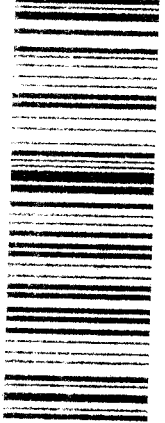
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Cyberonics®

100 Cyberonics Blvd
Houston, Texas 77058

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RETURN RECEIPT REQUESTED

