

Mail Stop 6010

February 20, 2007

Mr. John K. Bakewell
Executive Vice President and Chief Financial Officer
Wright Medical Group, Inc.
5677 Airline Road
Arlington, TN 38002

**RE: Wright Medical Group, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 1, 2006
File No. 0-32883**

Dear Mr. Bakewell:

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