



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

January 2, 2008

Mr. Dean H. Bergy  
Chief Financial Officer  
Stryker Corporation  
2825 Airview Boulevard  
Kalamazoo, Michigan 49002

**Re: Stryker Corporation**  
**Form 10-K for the Year Ended December 31, 2006**  
**File No. 000-09165**

Dear Mr. Bergy:

We have completed our review of your Form 10-K and have no further comments at this time. Please note that our review of your Definitive Proxy Statement filed on March 16, 2007 is still ongoing.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant