



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

Mail Stop 3030

November 14, 2008

Via U.S. Mail

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, 2007  
Filed February 28, 2008  
File No. 000-09165**

Dear Mr. Bergy:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief