



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

Mail Stop 3030

March 19, 2009

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, 2008
Filed February 20, 2009
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