



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

March 19, 2010

Via U.S. Mail and Facsimile

Curtis E. Hall, Esq.
Vice President and General Counsel
Stryker Corporation
2825 Airview Boulevard
Kalamazoo, MI 49002

Re: Stryker Corporation
Form 10-K for the fiscal year ended December 31, 2009
Filed February 26, 2010
File No. 000-09165

Dear Mr. Hall:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your future filing in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 5. Market for the Registrant's Common Equity..., page 17

1. We note from footnote 10 to your financial statements that during 2009 you changed the rate and frequency of your common stock dividend. In your future filings, please state in this section the frequency and amount of any cash dividends declared on your common stock. Refer to Item 201(c)(1) of Regulation S-K.

Item 7. Management's Discussion and Analysis..., page 20

2. We note your disclosure that "[i]n 2009 a federal grand jury in the District of Massachusetts returned an indictment charging Stryker Biotech LLC and certain current and former employees of Stryker Biotech with wire fraud, conspiracy to defraud the U.S. Food and Drug Administration (FDA), distribution of a misbranded device and false statements to the FDA" and that "[c]onviction of these charges could result in ... Stryker Biotech's exclusion from participating in federal and state healthcare programs, which could have a material affect on Stryker Biotech's business." In your future filings, please clarify which of your products could be affected by such conviction and the materiality of sales of those products to your revenues and operating results.

Liquidity and Capital Resources, page 29

3. It appears from note 2 to your financial statements for the fiscal year ended December 31, 2009 that a significant portion of your marketable securities/cash equivalents were held in "corporate and asset backed debt securities." In future filings, please clearly discuss the nature of the material components of those assets as necessary to provide your investors with information necessary for a clear understanding of your balance sheet items. Also, if these securities are reasonably likely to affect your financial condition in a material way, please expand your discussion and analysis in applicable future filings to provide your investors with information necessary for a clear understanding of the trend or uncertainty. Refer to Item 303(a) of Regulation S-K. For example, as appropriate, identify the percentage and nature of any mortgage-backed securities you hold, indicate what factors may affect the value of those securities, and disclose any material risks. Also add any appropriate disclosure required by Item 305 of Regulation S-K.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your response that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Curtis E. Hall, Esq.
Stryker Corporation
March 19, 2010
Page 3

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Gabriel Eckstein at (202) 551-3286 or me at (202) 551-3635 if you have any questions.

Sincerely,

Tim Buchmiller
Senior Attorney