



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

May 26, 2011

Via U.S. Mail

Mr. Curt R. Hartman
Chief Financial Officer
Stryker Corporation
2825 Airview Boulevard
Kalamazoo, MI 49002

Re: Stryker Corporation
Form 10-K for the year ended December 31, 2010
Filed February 18, 2011
File No. 0-09165

Dear Mr. Hartman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief