

Mail Stop 6010

August 27, 2008

Robert Shallish  
Chief Financial Officer  
CONMED Corporation  
525 French Road  
Utica, New York 13502

**Re: CONMED Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed February 26, 2008**  
**File No. 000-16093**

Dear Mr. Shallish:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief