



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 18, 2010

Mr. Robert D. Shallish, Jr.
Chief Financial Officer
CONMED Corporation
525 French Road
Utica, NY 13502

RE: CONMED Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed February 24, 2009
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 Cascio
Accounting Branch Chief