

Mail Stop 6010

February 22, 2006

Sir Christopher O'Donnell  
Chief Executive  
Smith & Nephew plc  
15 Adam Street  
London WC2N 6LA

Re: Smith & Nephew plc  
Form 20-F for the Year Ended December 31, 2004  
Form 20-F/A for the Year Ended December 31, 2004  
File No. 001-14978

Dear Sir O'Donnell:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief  
Accountant  
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