



DIVISION OF
CORPORATION FINANCE

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

June 24, 2010

Mr. Neil Taylor
Group Financial Controller
Smith & Nephew plc
15 Adam Street
London, England WC2N 6LA

Re: Smith & Nephew plc
Form 20-F for the Year Ended December 31, 2009
Filed March 26, 2010
File No. 001-14978

Dear Mr. Taylor:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief