

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