



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