

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15 (d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): April 22, 2004

CONMED CORPORATION
(Exact name of registrant as specified in its charter)

New York	0-16093	16-0977505
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(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I.R.S. Employer Identification No.)

525 French Road
Utica, New York 13502

(Address of principal executive offices, including zip code)

(315) 797-8375

(Registrant's telephone number, including area code)

Item 4. Changes in Registrant's Certifying Accountant

On April 22, 2004, the Audit Committee of the Board of Directors of CONMED Corporation and the management of the CONMED Corporation Retirement Savings Plan (the "Plan") approved a change in the independent accountants of the Plan to Insero, Kasperski, Ciaccia & Company, P.C. for the year ending December 31, 2003, and the dismissal of PricewaterhouseCoopers LLP. The report of PricewaterhouseCoopers LLP on the financial statements of the Plan for the years ended December 31, 2002 and 2001, contained no adverse opinion, disclaimer of opinion or qualification or modification as to uncertainty, audit scope or accounting principle. In connection with its audits for the years ended December 31, 2002 and 2001, and the unaudited interim period from January 1, 2003 through April 22, 2004, there were no disagreements with PricewaterhouseCoopers LLP on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused it to make reference to the subject matter of the disagreement in connection with its reports on the Plan's financial statements for such years. No reportable event as described in Regulation S-K, Item 304 (a) (1) (v) has occurred within the Plan years ended December 31, 2002 and 2001, and the unaudited interim period from January 1, 2003 through April 22, 2004.

The Plan's management did not consult with Insero, Kasperski, Ciaccia & Company,

EXHIBIT INDEX

Exhibit Number	Exhibit Description
16	Letter from Registrant's prior independent accountants.

April 29, 2004

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Commissioners:

We have read the statements made by the CONMED Corporation Retirement Savings Plan (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated April 22, 2004. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

PricewaterhouseCoopers LLP