

Mail Stop 6010

March 21, 2007

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

**Re: Smith & Nephew plc
Form 20-F for the fiscal year ended December 31, 2005
File No. 001-14978**

Dear Sir O'Donnell:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant