

September 15, 2020

Sean E. Browne
Chief Executive Officer
Xtant Medical Holdings, Inc.
664 Cruiser Lane
Belgrade, MT 59714

Holdings, Inc.

Statement on Form S-1
2020

Re: Xtant Medical

Registration

Filed September 11,

File No. 333-248766

Dear Mr. Browne:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Amy E. Culbert, Esq.