

July 10, 2023

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

Holdings, Inc.

Statement on Form S-3

Re: Xtant Medical

Registration

Filed July 7, 2023  
File No. 333-273169

Dear Sean E. 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.

Buchmiller at (202) 551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Amy E. Culbert, Esq.