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April 4, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, NE  
Washington, DC 20549  
Attention: Jimmy McNamara

**Re: Xtant Medical Holdings, Inc.  
Registration Statement on Form S-3  
Filed April 1, 2024  
File No. 333-278413  
Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Xtant Medical Holdings, Inc. (the "Company") hereby respectfully requests that the effective date of the above-referenced registration statement be accelerated so that it will be declared effective at 8:30 a.m., Eastern Time, on April 8, 2024, or as soon thereafter as is practicable.

The Company requests that it be notified of such effectiveness by a telephone call to Emily Humbert of Fox Rothschild LLP at (612) 607-7076.

Thank you for your assistance in this matter. Should you have any questions, please call Ms. Humbert.

Very truly yours,

XTANT MEDICAL HOLDINGS, INC.

*/s/ Sean E. Browne*

Sean E. Browne

*President and Chief Executive Officer*

cc: Amy E. Culbert, Esq.  
Emily Humbert, Esq.

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