

**Xtant Medical Holdings, Inc.**  
**664 Cruiser Lane**  
**Belgrade, Montana 59714**  
**(406) 388-0480**

**By EDGAR Transmission**

May 2, 2016

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-4631  
Attention: Suzanne Hayes, Assistant Director

Re: Acceleration Request filed on April 29, 2016  
Xtant Medical Holdings, Inc.  
Post-Effective Amendment No. 2 to Registration Statement on Form S-1  
File No. 333-203492

Dear Ms. Hayes,

The undersigned registrant (the "Registrant") filed an acceleration request on April 29, 2016 (the "Acceleration Request"). The Registrant hereby withdraws the Acceleration Request.

Very truly yours,

*/s/ John Gandolfo*

John Gandolfo  
Chief Financial Officer

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