

December 22, 2020

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

Holdings, Inc.

Statement on Form S-1
2020

Re: Xtant Medical

Registration

Filed December 18,

File No. 333-251515

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.

Edwards at 202-551-6761 with any questions.

Please contact Chris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Emily Humbert, Esq.