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October 18, 2022

VIA EDGAR

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

**Re: Xtant Medical Holdings, Inc.
Registration Statement on Form S-3
Filed October 11, 2022
File No. 333-267817
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 4:30 p.m., Eastern Time, on October 20, 2022, 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.
