



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

May 8, 2017

Craig E. Hunsaker
Executive Vice President, People & Culture
and General Counsel
Alphatec Holdings, Inc.
5818 El Camino Real
Carlsbad, CA 92008

Re: Alphatec Holdings, Inc.
Registration Statement on Form S-3
Filed April 25, 2017
File No. 333-217444

Dear Mr. Hunsaker:

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.

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

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Matthew T. Bush, Esq.
Latham & Watkins LLP