



DIVISION OF  
CORPORATION FINANCE

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

April 2, 2024

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

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

Dear Sean 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.

Please contact Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Amy Culbert