



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

May 4, 2017

Via E-mail

Gregory S. Cole
Chief Financial Officer
K2M Group Holdings, Inc.
600 Hope Parkway SE
Leesburg, VA 20175

Re: K2M Group Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 7, 2017
File No. 001-36443

Dear Mr. Cole:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery