

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

March 3, 2020

Keith C. Valentine President and Chief Executive Officer SeaSpine Holdings Corporation 5770 Armada Drive Carlsbad, CA 92008

> Re: SeaSpine Holdings Corporation Registration Statement on Form S-3 Filed February 28, 2020 File No. 333-236802

Dear Mr. Valentine:

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,

Division of Corporation Finance Office of Life Sciences

cc: Michael Kagnoff, Esq.