## UNITED STATES SECURITIES AND EXCHANGE COMMISSION November 29, 2016

## ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

## **SeaSpine Holdings Corporation**

File No. 001-36905 -CF#34468

SeaSpine Holdings Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on November 10, 2016.

Based on representations by SeaSpine Holdings Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 2.1

through November 10, 2019

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields Secretary