



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2010

**Via Facsimile (212) 259-6333 and U.S. Mail**

Eric Blanchard, Esq.  
Dewey & LeBoeuf LLP  
1301 Avenue of the Americas  
New York, NY 10019

**RE: Osteotech, Inc.  
Revised Preliminary Proxy Statement  
Filed April 16, 2010 by Heartland Advisors, Inc., et. al.  
File No. 001-34612**

Dear Mr. Blanchard:

We have reviewed the above-referenced filing and have the following comments.

**Revised Preliminary Proxy Statement**

**Reasons for Our Solicitation, page 3**

1. We reissue prior comment 4 as it relates to the third bullet point.
2. We reissue prior comments 1, 5 and 6. Please include the information you currently know in response to the prior comments.

**Closing Information**

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions