



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

November 2, 2010

Mark H. Burroughs
Chief Financial Officer
Osteotech, Inc.
51 James Way
Eatontown, NJ 07724

Re: Osteotech, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 8, 2010
File No. 00-34612

Dear Mr. Burroughs:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief