

Mail Stop 6010

October 5, 2006

Maureen B. Bellantoni  
Chief Financial Officer  
Integra LifeSciences Holdings Corporation  
311 Enterprise Drive  
Plainsboro, NJ 08536

Re: Integra LifeSciences Holdings Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed May 15, 2006  
File No. 000-26224

Dear Ms. Bellantoni:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant