



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

Mail Stop 3030

February 2, 2010

Dirk Kuyper  
President and Chief Executive Officer  
Alphatec Holdings, Inc.  
5818 El Camino Real  
Carlsbad, CA 92008

**Re: Alphatec Holdings, Inc.  
Preliminary Proxy Statement on Form 14A  
Amended January 29, 2010  
File No. 000-52024**

Dear Mr. Kuyper:

We have completed our limited review of your Preliminary Proxy Statement and have no further comments at this time. If you have any questions, please contact Praveen Kartholy at 202-551-3778, Jay Mumford at (202) 551-3637 or Gary Todd at (202) 551-3605.

Sincerely,

Brian Cascio  
Branch Chief

cc (via fax): Mike Fantozzi