

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

July 29, 2019

Patrick S. Miles Chief Executive Officer Alphatec Holdings, Inc. 5818 El Camino Real Carlsbad, California 92008

> Re: Alphatec Holdings, Inc. Registration Statement on Form S-3 Filed July 16, 2019 File No. 333-232664

Dear Mr. Miles:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance Office of Electronics and Machinery

cc: Joshua E. Little, Esq.