

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

July 2, 2020

Tyson E. Marshall VP, Associate General Counsel Alphatec Holdings, Inc. 5818 El Camino Real Carlsbad, California 92008

> Re: Alphatec Holdings, Inc. Registration Statement on Form S-3 Filed June 30, 2020 File No. 333-239546

Dear Mr. Marshall:

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 Laura Crotty at (202) 551-7614 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Joshua E. Little