



DIVISION OF
CORPORATION FINANCE

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

May 21, 2021

J. Todd Koning
Executive Vice President and Chief Financial Officer
Alphatec Holdings, Inc.
5818 El Camino Real
Carlsbad, CA 92008

Re: Alphatec Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 5, 2021
File No. 000-52024

Dear Mr. Koning:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences