



DIVISION OF
CORPORATION FINANCE

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

June 10, 2019

Fred Kite
Chief Financial Officer
OrthoPediatics Corp.
2850 Frontier Drive
Warsaw, IN 46582

Re: OrthoPediatics Corp.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed March 7, 2019
File No. 001-38242

Dear Mr. Kite:

We have completed our review of your filings. 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 Electronics and Machinery