

August 9, 2021

Keith Valentine
President and Chief Executive Officer
SeaSpine Holdings Corp
5770 Armada Drive
Carlsbad, CA 92008

Corp

Statement on Form S-3

2021

Re: SeaSpine Holdings

Registration

Filed August 5,

File No. 333-258527

Dear Mr. Valentine:

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.

Guttenberg at (202) 551-6477 with any questions.

Please contact Gary

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Patrick O'Malley