

March 21, 2023

Daniel Scavilla  
Chief Executive Officer and President  
Globus Medical, Inc.  
2560 General Armistead Avenue  
Audubon, PA 19403-5214

Inc.

Statement on Form S-4

2023

Re: Globus Medical,

Registration

Filed March 13,

File No. 333-270482

Dear Daniel Scavilla:

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 Jane

Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Jennifer Porter, Esq.