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July 16, 2008

Mr. Martin James  
Senior Assistant Chief Accountant  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Mail Stop 6010  
Washington, D.C. 20549

**Re: Integra LifeSciences Holdings Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed May 16, 2008**  
**File No. 000-26224**

Dear Mr. James:

Integra LifeSciences Holdings Corporation ("Integra") is in receipt of the July 2, 2008 letter that the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") provided in respect of Integra's Annual Report on Form 10-K for the fiscal year ended December 31, 2007 filed with the Commission on May 16, 2008. Integra received such letter on July 10, 2008 and, for the reasons discussed during our telephone call with the Staff on July 15, 2008, Integra confirms that it expects to respond to the Staff's comments on or about July 31, 2008.

If you have any questions regarding the foregoing, please do not hesitate to contact me at (312) 876-7681 or Joel H. Trotter, at (202) 637-2165.

Very truly yours,

/s/ Cathy A. Birkeland

Cathy A. Birkeland  
of LATHAM & WATKINS LLP

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**LATHAM & WATKINS**<sup>LLP</sup>

cc: John B. Henneman III, Integra LifeSciences Holdings Corporation  
Joel H. Trotter, Latham & Watkins LLP  
Thomas E. Keim, Latham & Watkins LLP