

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE TO/A
(AMENDMENT NO. 1)

TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR SECTION 13(E)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934

INTEGRA LIFESCIENCES HOLDINGS CORPORATION
(Name of Issuer)

INTEGRA LIFESCIENCES HOLDINGS CORPORATION (ISSUER)
(Name of Filing Person (Identifying Status as Offeror, Issuer or Other Person))

2 1/2% CONTINGENT CONVERTIBLE SUBORDINATED NOTES DUE 2008
(Title of Class of Securities)

(CUSIP NOS. 457985AA7 AND 457985AB5)
(CUSIP Number of Class of Securities)

MAUREEN B. BELLANTONI
EXECUTIVE VICE PRESIDENT AND CHIEF FINANCIAL OFFICER
INTEGRA LIFESCIENCES HOLDINGS CORPORATION
311 ENTERPRISE DRIVE
PLAINSBORO, NEW JERSEY 08536
(609) 275-0500

(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications on Behalf of the Filing Person(s))

COPY TO:
PETER LABONSKI, ESQ.
LATHAM & WATKINS LLP
885 THIRD AVENUE
NEW YORK, NY 10022
(212) 906-1200

CALCULATION OF FILING FEE

TRANSACTION VALUATION*	AMOUNT OF FILING FEE**
----- \$120,000,000	----- \$12,840

* Calculated solely for the purpose of determining the amount of the filing fee, based upon the exchange of \$120,000,000 aggregate principal amount of the Issuer's 2 1/2% Contingent Convertible Subordinated Notes due 2008 in exchange for Integra LifeSciences Holdings Corporation's 2 1/2% Contingent Convertible Subordinated Notes due 2008.

** Previously paid.

[] Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the form or schedule and the date of its filing.

Amount Previously Paid: Not applicable. Filing party: Not applicable.
Form or Registration No.: Not applicable. Date Filed: Not applicable.

[] Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- [] third-party tender offer subject to Rule 14d-1
[X] issuer tender offer subject to Rule 13e-4
[] going private transaction subject to Rule 13e-3
[] amendment to Schedule 13D under Rule 13d-2

Check the following box if the filing is a final amendment reporting the results of the tender offer []

This Amendment No. 1 to Schedule TO (this "Amendment") amends and supplements the Tender Offer Statement on Schedule TO ("Schedule TO") filed by Integra LifeSciences Holdings Corporation, a Delaware corporation, (the "Issuer") on July 17, 2006. This Amendment relates to the offer by the Issuer (i) to exchange \$1,000 in principal amount of 2 1/2% Contingent Convertible Subordinated Notes due 2008 (the "New Notes") and (ii) a one time cash payment (an "Exchange Fee") equal to \$2.50 for each \$1,000 in principal amount of the Issuer's outstanding 2 1/2% Contingent Convertible Subordinated Notes due 2008 (the "Old Notes" and together with the New Notes, the "Notes") that is properly tendered and accepted for exchange upon the terms and subject to the conditions set forth in the Offer to Exchange (this "Offer to Exchange") and in the related Letter of Transmittal (the "Letter of Transmittal"), as each may be amended from time to time. The offer to exchange the Notes (including the payment of an Exchange Fee) pursuant to the Offer to Exchange is referred to herein as an "Offer." This Amendment amends and supplements Schedule TO as set forth below. This Amendment is filed to satisfy the reporting requirements of Rule 13e-4 under the Securities Exchange Act of 1934, as amended.

The information in the Offer to Exchange and the related Letter of Transmittal, copies of which were previously filed on Schedule TO as exhibits (a)(1)(i) and (a)(1)(ii) thereto, is incorporated in this Amendment by reference, except that such information is hereby amended and supplemented to the extent specifically provided herein.

INTRODUCTION

(1) The final two sentences of the first paragraph of the Schedule TO are hereby deleted and replaced with the following: "The Offer is contingent upon the tender or exchange of at least 50% of the principal amount of Old Notes outstanding and the satisfaction of certain other conditions."

ITEMS 1, 4, 6, 7 AND 11

Items 1, 4, 6, 7 and 11 of the Schedule TO, which incorporate by reference the information contained in the Offer to Exchange, are hereby amended and supplemented as follows:

(2) The last sentence of the second paragraph on page 1 of the Offer to Exchange under the heading "Summary" is hereby deleted.

(3) The first paragraph on page 5 of the Offer to Exchange under the heading "New Notes" is hereby amended and restated in its entirety as follows:

The following summary contains basic information about the New Notes. For a complete understanding of the New Notes and before you decide whether to tender your Old Notes in the Offer, please refer to the section of this document entitled "Description of New Notes." For purposes of the description of the New Notes included in this Offer to Exchange, references to "the Company," "Integra," "us," "we," and "our" refer only to Integra LifeSciences Holdings Corporation and do not include our subsidiaries.

(4) The first sentence of the last paragraph on page 6 of the Offer to Exchange under the heading "New Notes--Conversion Rights" is hereby amended and replaced in its entirety with the following:

Upon conversion of each \$1,000 principal amount of New Notes, you will receive: (a) cash and (b) common stock, determined in the manner set forth herein.

(5) On page 10 of the Offer to Exchange, the section entitled "Summary Comparison of the Old Notes and the New Notes" is hereby amended to add the following subsection under "--Maturity":

Subordination.....	The Old Notes are unsecured, subordinated obligations of the Company. They rank junior in right of payment to all of the Company's existing and future senior indebtedness (as defined), and rank equally with all of our future subordinated indebtedness. The notes are also effectively subordinated to all existing and future indebtedness and other liabilities of our subsidiaries. Neither we nor our subsidiaries are restricted under the indenture from incurring senior debt or other additional indebtedness.	Same as the Old Notes.
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(6) The disclosure in the New Notes column "Summary Comparison of the Old Notes and the New Notes--Conversion Price" on page 11 of the Offer to Exchange is hereby amended and replaced in its entirety with the following:

Same as the Old Notes, except that, subject to certain exceptions described in "Description of New Notes," upon conversion of each \$1,000 principal amount of New Notes, holders will receive cash and, if applicable, shares of our common stock in an amount determined in the manner set forth under "Description of New Notes--Payment Upon Conversion." The amount of cash and common stock payable will depend upon the value of our common stock over a 15 day observation period beginning on the third trading day after a holder delivers a notice of conversion.

(7) The last sentence of the paragraph on page 31 of the Offer to Exchange under the heading "Selected Financial Information" is hereby deleted.

(8) The first bullet under the heading "Important Reservation of Rights Regarding the Offer" on page 34 of the Offer to Exchange is hereby amended and restated in its entirety as follows:

All questions as to the validity, form, eligibility, time of receipt and acceptance of Old Notes tendered for exchange, including the Letter of Transmittal and the instructions to such Letter of Transmittal, will be determined by us in our sole discretion and our determination shall be final and binding on all persons participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(9) The penultimate bullet on page 35 of the Offer to Exchange under the heading "Important Reservation of Rights Regarding the Offer" is hereby amended and restated in its entirety as follows:

We also reserve the absolute right to waive any defects or irregularities or conditions of the Offer as to any particular Old Notes, other than those conditions that are dependent upon the receipt of government approvals, before the Expiration Date. In the case of those conditions of the Offer that are dependent upon the receipt of government approvals, we reserve the absolute right to waive such conditions before or after the Expiration Date.

(10) The last sentence in the first paragraph under the heading "Legal Limitation" on page 36 of the Offer to Exchange is hereby deleted and replaced in its entirety with the following:

Any determination by us concerning the conditions described above will be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(11) The penultimate paragraph on page 40 of the Offer to Exchange under the heading "Withdrawal of Tenders" is hereby amended and restated in its entirety as follows:

All questions as to form and validity (including time of receipt) of any delivery or revocation of a tender will be determined by us, in our sole discretion, which determination will be final and binding on all persons participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(12) The first full paragraph on page 48 of the Offer to Exchange is hereby amended to add the following sentence prior to the final sentence of the paragraph:

At our option, we may issue one share of our common stock instead of paying cash in lieu of fractional shares.

(13) The disclosure under the heading "Description of New Notes--Payment Upon Conversion" on page 48 of the Offer to Exchange is hereby amended and replaced in its entirety with the following:

Upon conversion of a holder's New Note, we shall deliver, through the conversion agent, the following to such holder for each \$1,000 principal amount of New Notes being converted, subject to our right to elect to pay the net share amount in cash: (1) cash equal to the sum of the daily cash amounts (as defined below), and (2) shares ("net shares") of common stock, if any, with a value equal to the sum of the daily share amounts (as defined below) (the "net share amount"), in each case for each of the 15 trading days during the related observation period. We shall deliver the foregoing on the third trading day immediately following the last day of the related observation period.

The "observation period" with respect to any New Note converted means the 15 consecutive trading-day period beginning on and including the third trading day after a holder delivers a conversion notice to the conversion agent or, if we have elected to pay the net share amount in cash, the trading day after the last day of the conversion retraction period.

The "daily settlement amount," for each of the 15 trading days during the observation period, shall consist of:

- o cash (the "daily cash amount") equal to the lesser of \$66.67 and the daily conversion value relating to such day; and
- o if such daily conversion value exceeds \$66.67, a number of shares of common stock with a value (the "daily share amount") equal to (A) the difference between such daily conversion value and \$66.67, divided by (B) the daily VWAP for such day.

Instead of delivering shares of common stock in satisfaction of our obligation to deliver the net share amount upon conversion of Notes, we may elect to deliver an additional amount of cash. The amount shall be equal to the net share amount.

We will inform the holders through the trustee if we choose to satisfy our obligation to deliver the net share amount upon conversion with additional cash no later than two trading days following the conversion date.

If we do not give any notice within the time periods described as to how we intend to settle, we will satisfy our obligation to deliver the net share amount only in shares of common stock (and cash in lieu of fractional shares). We will treat in the same manner all holders converting on the same trading day. Subject to the foregoing, we will not, however, have any obligation to settle our conversion obligations arising on different trading days in the same manner. For holders converting on any trading day, we may choose to settle the net share amount in cash and shares of common stock only and for holders converting on another trading day, choose to settle exclusively in cash.

If we elect to satisfy any portion of our obligation to deliver the net share amount in cash (other than cash in lieu of fractional shares), holders may retract their conversion notice at any time during the three trading day period beginning on the trading day after we have notified the trustee of our method of settlement.

The "daily conversion value" means, for each of the 15 consecutive trading days during the observation period, one-fifteenth (1/15) of the product of (1) conversion rate on such day and (2) the daily VWAP of common stock (or the value of the securities into which common stock has been converted) for such day.

The "daily VWAP" for the common stock means, for each of the 15 consecutive trading days during the observation period, the per share volume-weighted average price as displayed under the heading "Bloomberg VWAP" on Bloomberg page IART [EQUITY] AQR in respect of the period from 9:30 a.m. to 4:00 p.m. (New York City time) on such trading day (or if such volume-weighted average price is unavailable, the market value of one share of common stock on such trading day as the board of directors determines in good faith using a volume-weighted method, which determination shall be conclusive).

(14) The last sentence in the paragraph under the heading "Calculations in Respect of New Notes" on page 56 of the Offer to Exchange is hereby amended and restated in its entirety as follows:

We will make all these calculations in good faith and, absent manifest error, our calculations will be final and binding on holders of New Notes, subject to such holder's disputing such calculation in a court of competent jurisdiction.

(15) The penultimate and last sentences of the first paragraph on page 58 of the Offer to Exchange under the heading "Description of Capital Stock" are hereby deleted.

(16) The third sentence of the third paragraph on page 71 of the Offer to Exchange under the heading "Where You Can Find More Information" is hereby deleted.

(17) The second bullet on page 71 of the Offer to Exchange under the heading "Where You Can Find More Information" is hereby amended and restated in its entirety as follows:

Current Reports on Form 8-K filed on January 9, 2006, January 17, 2006, March 8, 2006 (as amended on May 12, 2006), March 10, 2006, April 13, 2006, April 25, 2006, May 17, 2006 (as amended on July 28, 2006), July 7, 2006, July 14, 2006 and July 17, 2006; and

ITEM 12. EXHIBITS.

Item 12 of the Schedule TO is hereby amended and supplemented by adding the following exhibits:

(a)(i)(vi) Supplement to Offer to Exchange, dated July 31, 2006.

(a)(5)(ii) Press Release, dated July 31, 2006.

Letter of Transmittal

(1) The first sentence of the second paragraph under "Item 8. No Conditional Tenders" on page 14 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

The Company will determine, in its sole discretion, all questions as to the form, validity, eligibility (including time of receipt) and acceptance for exchange of any tender of Old Notes, which determination will be final and binding on all persons participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(2) The third sentence of the second paragraph under "Item 8. No Conditional Tenders" on page 14 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

The Company also reserves the absolute right, in its sole discretion, to waive any defects or irregularities or conditions of the Offer as to any particular Old Notes, other than those dependent upon the receipt of government approvals, before the Expiration Date (including the right to waive the ineligibility of any Holder who seeks to tender Old Notes in the Offer). In the case of those conditions of the Offer that are dependent upon the receipt of government approvals, the Company reserves the absolute right to waive such conditions before or after the Expiration Date.

(3) The third to last sentence of the second paragraph under "Item 8. No Conditional Tenders" on page 14 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

The interpretation of the terms and conditions of the Offer as to any particular Old Notes either before or after the Expiration Date (including the Letter of Transmittal and the instructions thereto) by the Company shall be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such interpretation in a court of competent jurisdiction.

(4) The third sentence of the first paragraph on page 18 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

All questions as to the validity, form and eligibility (including time of receipt) of such notices will be determined by the Company, whose determination shall be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(5) The first sentence of the final paragraph of "Item 10. Withdrawal of Tenders" on page 15 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

All questions as to form and validity (including time of receipt) of any delivery or revocation of a tender will be determined by the Company, in its sole discretion, which determination will be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: July 31, 2006

INTEGRA LIFESCIENCES HOLDINGS
CORPORATION

By: /s/ MAUREEN B. BELLANTONI

Name: Maureen B. Bellantoni
Title: Executive Vice President
and Chief Financial Officer

EXHIBIT INDEX

EXHIBIT NUMBER	DESCRIPTION
- - - - -	- - - - -

- (a)(1)(i) Offer to Exchange, dated July 17, 2006.*
- (a)(1)(ii) Letter of Transmittal.*
- (a)(1)(iii) Notice of Guaranteed Delivery.*
- (a)(1)(iv) Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.*
- (a)(1)(v) Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.*
- (a)(1)(vi) Supplement to Offer to Exchange, dated July 31, 2006.
- (a)(5)(i) Press Release, dated July 17, 2006.*
- (a)(5)(ii) Press Release, dated July 31, 2006.

* Previously filed.

SUPPLEMENT TO OFFER TO EXCHANGE

2 1/2% CONTINGENT CONVERTIBLE SUBORDINATED NOTES DUE 2008

FOR ANY AND ALL OUTSTANDING

2 1/2% CONTINGENT CONVERTIBLE SUBORDINATED NOTES DUE 2008

(CUSIP NOS. 457985AA7 AND 457985AB5)

THE OFFER WILL EXPIRE AT 5:00 P.M., NEW YORK CITY TIME, ON AUGUST 14, 2006, UNLESS EXTENDED OR EARLIER TERMINATED (SUCH TIME AND DATE, AS THE SAME MAY BE EXTENDED OR EARLIER TERMINATED, THE "EXPIRATION DATE"). HOLDERS OF OLD NOTES MUST TENDER, AND NOT WITHDRAW, THEIR OLD NOTES PRIOR TO THE EXPIRATION DATE TO BE ELIGIBLE TO EXCHANGE THEIR OLD NOTES FOR NEW NOTES (AS DESCRIBED BELOW).

This Supplement to the Offer to Exchange (this "Supplement") amends and supplements the Offer to Exchange and related Letter of Transmittal dated July 17, 2006 (the "Offer to Exchange"), pursuant to which Integra LifeSciences Holdings Corporation, a Delaware corporation ("Integra" or the "Company"), offered (i) to exchange \$1,000 in principal amount of 2 1/2% Contingent Convertible Subordinated Notes due 2008 (the "New Notes") and (ii) a one time cash payment (an "Exchange Fee") equal to \$2.50 for each \$1,000 in principal amount of our outstanding 2 1/2% Contingent Convertible Subordinated Notes due 2008 (the "Old Notes" and together with the New Notes, the "Notes") that is properly tendered and accepted for exchange upon the terms and subject to the conditions set forth in the Offer to Exchange, this Supplement and in the related Letter of Transmittal (the "Letter of Transmittal"). The offer to exchange the Notes (including the payment of an Exchange Fee) pursuant to the Offer to Exchange and this Supplement is referred to herein as an "Offer." The Offer is contingent upon the tender or exchange of at least 50% of the principal amount of Old Notes outstanding and the satisfaction of certain other conditions.

The Offer will expire at 5:00 p.m., New York City time, on August 14, 2006 unless extended by the Company and subject to the right of the Company, in its sole discretion, subject to applicable law, to terminate, withdraw or amend the Offer at any time as discussed below. Any extension of the Offer will be announced by press release no later than 9:00 a.m. New York City time, on the next Nasdaq Global Select Market trading day after the previously scheduled Expiration Date.

Any questions or requests for assistance concerning the Offer may be directed to Georgeson Inc. (referred to herein as the "Information Agent") at the address and telephone number set forth on the back cover of this Supplement. Requests for additional copies of the Offer to Exchange, any supplements, the Letter of Transmittal or any other related documents may be directed to the Information Agent at the address and telephone numbers set forth on the back cover of this Supplement. Beneficial owners may also contact their broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Offer.

The Information Agent for the Offer is:

Georgeson Inc.
17 State Street - 10th Floor
New York, NY 10004
Banks and Brokers Call: (212) 440-9800
All Others Call Toll Free: (866) 482-4943

July 31, 2006

Integra is amending and supplementing the Offer to Exchange and the related Letter of Transmittal. The following information supplements, amends and revises the information provided in the Offer to Exchange and therefore should be read carefully in conjunction with the Offer to Exchange and the related Letter of Transmittal.

(1) The last sentence of the second paragraph on page 1 of the Offer to Exchange under the heading "Summary" is hereby deleted.

(2) The first paragraph on page 5 of the Offer to Exchange under the heading "New Notes" is hereby amended and restated in its entirety as follows:

The following summary contains basic information about the New

Notes. For a complete understanding of the New Notes and before you decide whether to tender your Old Notes in the Offer, please refer to the section of this document entitled "Description of New Notes." For purposes of the description of the New Notes included in this Offer to Exchange, references to "the Company," "Integra," "us," "we," and "our" refer only to Integra LifeSciences Holdings Corporation and do not include our subsidiaries.

(3) The first sentence of the last paragraph on page 6 of the Offer to Exchange under the heading "New Notes--Conversion Rights" is hereby amended and replaced in its entirety with the following:

Upon conversion of each \$1,000 principal amount of New Notes, you will receive: (a) cash and (b) common stock, determined in the manner set forth herein.

(4) On page 10 of the Offer to Exchange, the section entitled "Summary Comparison of the Old Notes and the New Notes" is hereby amended to add the following subsection under "--Maturity":

Subordination.....	The Old Notes are unsecured, subordinated obligations of the Company. They rank junior in right of payment to all of the Company's existing and future senior indebtedness (as defined), and rank equally with all of our future subordinated indebtedness. The notes are also effectively subordinated to all existing and future indebtedness and other liabilities of our subsidiaries. Neither we nor our subsidiaries are restricted under the indenture from incurring senior debt or other additional indebtedness.	Same as the Old Notes.
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(5) The disclosure in the New Notes column "Summary Comparison of the Old Notes and the New Notes--Conversion Price" on page 11 of the Offer to Exchange is hereby amended and replaced in its entirety with the following:

Same as the Old Notes, except that, subject to certain exceptions described in "Description of New Notes," upon conversion of each \$1,000 principal amount of New Notes, holders will receive cash and, if applicable, shares of our common stock in an amount determined in the manner set forth under "Description of New Notes--Payment Upon Conversion." The amount of cash and common stock payable will depend upon the value of our common stock over a 15 day observation period beginning on the third trading day after a holder delivers a notice of conversion.

(6) The last sentence of the paragraph on page 31 of the Offer to Exchange under the heading "Selected Financial Information" is hereby deleted.

(7) The first bullet under the heading "Important Reservation of Rights Regarding the Offer" on page 34 of the Offer to Exchange is hereby amended and restated in its entirety as follows:

All questions as to the validity, form, eligibility, time of receipt and acceptance of Old Notes tendered for exchange, including the Letter of Transmittal and the instructions to such Letter of Transmittal, will be determined by us in our sole discretion and our determination shall be final and binding on all persons participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(8) The penultimate bullet on page 35 of the Offer to Exchange under the heading "Important Reservation of Rights Regarding the Offer" is hereby amended and restated in its entirety as follows:

We also reserve the absolute right to waive any defects or irregularities or conditions of the Offer as to any particular Old Notes, other than those conditions that are dependent upon the receipt of government approvals, before the Expiration Date. In the case of those conditions of the Offer that are dependent upon the receipt of government approvals, we reserve the absolute right to waive such conditions before or after the Expiration Date.

(9) The last sentence in the first paragraph under the heading "Legal Limitation" on page 36 of the Offer to Exchange is hereby deleted and replaced in its entirety with the following:

Any determination by us concerning the conditions described above will be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(10) The penultimate paragraph on page 40 of the Offer to Exchange under the heading "Withdrawal of Tenders" is hereby amended and restated in its entirety as follows:

All questions as to form and validity (including time of receipt) of any delivery or revocation of a tender will be determined by us, in our sole discretion, which determination will be final and binding on all persons participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(11) The first full paragraph on page 48 of the Offer to Exchange is hereby amended to add the following sentence prior to the final sentence of the paragraph:

At our option, we may issue one share of our common stock instead of paying cash in lieu of fractional shares.

(12) The disclosure under the heading "Description of New Notes--Payment Upon Conversion" on page 48 of the Offer to Exchange is hereby amended and replaced in its entirety with the following:

Upon conversion of a holder's New Note, we shall deliver, through the conversion agent, the following to such holder for each \$1,000 principal amount of New Notes being converted, subject to our right to elect to pay the net share amount in cash: (1) cash equal to the sum of the daily cash amounts (as defined below), and (2) shares ("net shares") of common stock, if any, with a value equal to the sum of the daily share amounts (as defined below) (the "net share amount"), in each case for each of the 15 trading days during the related observation period. We shall deliver the foregoing on the third trading day immediately following the last day of the related observation period.

The "observation period" with respect to any New Note converted means the 15 consecutive trading-day period beginning on and including the third trading day after a holder delivers a conversion notice to the conversion agent or, if we have elected to pay the net share amount in cash, the trading day after the last day of the conversion retraction period.

The "daily settlement amount," for each of the 15 trading days during the observation period, shall consist of:

- o cash (the "daily cash amount") equal to the lesser of \$66.67 and the daily conversion value relating to such day; and
- o if such daily conversion value exceeds \$66.67, a number of shares of common stock with a value (the "daily share amount") equal to (A) the difference between such daily conversion value and \$66.67, divided by (B) the daily VWAP for such day.

Instead of delivering shares of common stock in satisfaction of our obligation to deliver the net share amount upon conversion of Notes, we may elect to deliver an additional amount of cash. The amount shall be equal to the net share amount.

We will inform the holders through the trustee if we choose to satisfy our obligation to deliver the net share amount upon conversion with additional cash no later than two trading days following the conversion date.

If we do not give any notice within the time periods described as to how we intend to settle, we will satisfy our obligation to deliver the net share amount only in shares of common stock (and cash in lieu of fractional shares). We will treat in the same manner all holders converting on the same trading day. Subject to the foregoing, we will not, however, have any obligation to settle our conversion obligations arising on different

trading days in the same manner. For holders converting on any trading day, we may choose to settle the net share amount in cash and shares of common stock only and for holders converting on another trading day, choose to settle exclusively in cash.

If we elect to satisfy any portion of our obligation to deliver the net share amount in cash (other than cash in lieu of fractional shares), holders may retract their conversion notice at any time during the three trading day period beginning on the trading day after we have notified the trustee of our method of settlement.

The "daily conversion value" means, for each of the 15 consecutive trading days during the observation period, one-fifteenth (1/15) of the product of (1) conversion rate on such day and (2) the daily VWAP of common stock (or the value of the securities into which common stock has been converted) for such day.

The "daily VWAP" for the common stock means, for each of the 15 consecutive trading days during the observation period, the per share volume-weighted average price as displayed under the heading "Bloomberg VWAP" on Bloomberg page IART [EQUITY] AQR in respect of the period from 9:30 a.m. to 4:00 p.m. (New York City time) on such trading day (or if such volume-weighted average price is unavailable, the market value of one share of common stock on such trading day as the board of directors determines in good faith using a volume-weighted method, which determination shall be conclusive).

(13) The last sentence in the paragraph under the heading "Calculations in Respect of New Notes" on page 56 of the Offer to Exchange is hereby amended and restated in its entirety as follows:

We will make all these calculations in good faith and, absent manifest error, our calculations will be final and binding on holders of New Notes, subject to such holder's disputing such calculation in a court of competent jurisdiction.

(14) The penultimate and last sentences of the first paragraph on page 58 of the Offer to Exchange under the heading "Description of Capital Stock" are hereby deleted.

(15) The third sentence of the third paragraph on page 71 of the Offer to Exchange under the heading "Where You Can Find More Information" is hereby deleted.

(16) The second bullet on page 71 of the Offer to Exchange under the heading "Where You Can Find More Information" is hereby amended and restated in its entirety as follows:

Current Reports on Form 8-K filed on January 9, 2006, January 17, 2006, March 8, 2006 (as amended on May 12, 2006), March 10, 2006, April 13, 2006, April 25, 2006, May 17, 2006 (as amended on July 28, 2006), July 7, 2006, July 14, 2006 and July 17, 2006; and

(17) The first sentence of the second paragraph under "Item 8. No Conditional Tenders" on page 14 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

The Company will determine, in its sole discretion, all questions as to the form, validity, eligibility (including time of receipt) and acceptance for exchange of any tender of Old Notes, which determination will be final and binding on all persons participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(18) The third sentence of the second paragraph under "Item 8. No Conditional Tenders" on page 14 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

The Company also reserves the absolute right, in its sole discretion, to waive any defects or irregularities or conditions of the Offer as to any particular Old Notes, other than those dependent upon the receipt of government approvals, before the Expiration Date (including the right to waive the ineligibility of any Holder who seeks to tender Old Notes in the Offer). In the case of those conditions of the Offer that are dependent upon the receipt of government approvals, the Company reserves the absolute right to waive such conditions before or after the Expiration Date.

(19) The third to last sentence of the second paragraph under "Item 8. No Conditional Tenders" on page 14 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

The interpretation of the terms and conditions of the Offer as to any particular Old Notes either before or after the Expiration Date (including the Letter of Transmittal and the instructions thereto) by the Company shall be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such interpretation in a court of competent jurisdiction.

(20) The third sentence of the first paragraph on page 18 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

All questions as to the validity, form and eligibility (including time of receipt) of such notices will be determined by the Company, whose determination shall be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

(21) The first sentence of the final paragraph of "Item 10. Withdrawal of Tenders" on page 15 of the Letter of Transmittal is hereby amended and restated in its entirety as follows:

All questions as to form and validity (including time of receipt) of any delivery or revocation of a tender will be determined by the Company, in its sole discretion, which determination will be final and binding on all parties participating in the Offer, subject to such Offer participant's disputing such determination in a court of competent jurisdiction.

Integra has filed an amendment to the Tender Offer Statement on Schedule T0 (as amended, "Schedule T0") with the SEC furnishing the above information and may file further amendments thereto with respect to the Offer. The Schedule T0 and any and all amendments thereto, including exhibits, may be examined and copies may be obtained from the SEC in the manner described on page 71 of the Offer to Exchange under the section entitled "Where You Can Find More Information."

Except as modified by this Supplement and any amendments to Schedule T0, the terms and conditions set forth in the Offer to Exchange remain applicable in all respects to the Offer, and this Supplement should be read in conjunction with the Offer to Exchange and the related Letter of Transmittal.

To obtain additional copies of the Offer to Exchange or any supplements, please contact the Information Agent. Any questions about the Offer or procedures for accepting the Offer may be directed to the Information Agent.

The Information Agent for the Offer is:
Georgeson Inc.
Banks and Brokers Call: (212) 440-9800
All Others Call Toll Free: (866) 482-4943

The Exchange Agent for the Offer is:
Wells Fargo Bank, National Association
Call Toll Free: (800) 344-5128

BY REGISTERED AND CERTIFIED MAIL
Wells Fargo Bank, N.A.
Corporate Trust Operations
MAC N9303-121
P.O. Box 1517
Minneapolis, MN 55480

BY OVERNIGHT COURIER OR REGULAR MAIL:
Wells Fargo Bank, N.A.
Corporate Trust Operations
MAC N9303-121
6th & Marquette Avenue
Minneapolis, MN 55479

BY HAND DELIVERY
Wells Fargo Bank, N.A.
Corporate Trust Services
608 2nd Avenue South
Northstar East Building - 12th Floor
Minneapolis, MN 55402

or

BY FACSIMILE TRANSMISSION:
(612) 667-6282

If you have questions about the Company you may contact the
Company at the address or telephone number set forth below:

Integra LifeSciences Holdings Corporation
311 Enterprise Drive
Plainsboro, New Jersey, 08536
Attention: Investor Relations Department
(609) 936-2491

CONTACTS:

INTEGRA LIFESCIENCES HOLDINGS CORPORATION

MAUREEN B. BELLANTONI
EXECUTIVE VICE PRESIDENT
AND CHIEF FINANCIAL OFFICER
(609) 936-6822
MAUREEN.BELLANTONI@INTEGRA-LS.COM

MARIA PLATSIS
VICE PRESIDENT, CORPORATE DEVELOPMENT
(609) 936-2333
MPLATSIS@INTEGRA-LS.COM

INTEGRA LIFESCIENCES ANNOUNCES AMENDMENT TO EXCHANGE OFFER FOR ITS 2 1/2%
CONTINGENT CONVERTIBLE SUBORDINATED NOTES DUE 2008

Plainsboro, New Jersey, July 31, 2006 - Integra LifeSciences Holdings Corporation (NASDAQ: IART) announced today that it has modified its offer to exchange up to \$120 million principal amount of new notes with a "net share settlement" mechanism for its currently outstanding 2 1/2% Contingent Convertible Subordinated Notes due 2008. Holders who exchange their old notes will still receive new notes with the net share settlement feature and otherwise substantially similar terms to the old notes plus an exchange fee of \$2.50 per \$1,000 principal amount of their old notes validly tendered and accepted for exchange. However, the method for calculating the consideration to be paid to holders of the new notes upon the conversion of those notes has been modified to reflect a daily calculation of the consideration payable upon conversion.

The exchange offer will expire at 5:00 p.m., New York City time, on August 14, 2006, unless extended or earlier terminated by Integra. Old notes must be tendered on or prior to the expiration of the offer, and tendered old notes may be withdrawn at any time on or prior to the expiration of the offer. Validly withdrawn old notes will be returned to the holder in accordance with the terms of the offer. Following the expiration of the offer and subject to the terms of the offer, Integra will accept all old notes validly tendered and not validly withdrawn prior to the expiration of the offer and will issue the new notes in exchange promptly thereafter.

This press release is for informational purposes only and is not an offer to buy or the solicitation of an offer to sell securities of Integra. The solicitation of offers to exchange the outstanding 2 1/2% Contingent Convertible Subordinated Notes is only being made pursuant to the exchange offer documents, including the Offer to Exchange (as supplemented) and the related Letter of Transmittal that Integra has distributed or will be distributing to its noteholders and filing with the Securities and Exchange Commission. Noteholders and investors should read carefully the Offer to Exchange and related materials when they are available because they contain important information. Noteholders and investors may obtain a free copy (when available) of the Offer to Exchange and other documents that will be filed by Integra with the Securities and Exchange Commission at the Security and Exchange Commission's website at www.sec.gov or from the information agent, Georgeson Inc., at (212) 440-9800 (banks and brokers) or (866) 482-4943 (all others). Noteholders are urged to carefully read these materials before making any decision with respect to the exchange offer.

This announcement is neither an offer to sell nor a solicitation of an offer to buy any securities and shall not constitute an offer, solicitation or sale in any jurisdiction in which such offer, solicitation or sale is unlawful. The new notes will not be registered under the Securities Act of 1933, as amended, or

any state securities laws, and unless so registered, may not be offered or sold in the United States except pursuant to an exemption from the registration requirements of the Securities Act of 1933, as amended and applicable state laws.

Integra LifeSciences Holdings Corporation is a diversified medical technology company that develops, manufactures, and markets medical devices for use in a variety of applications. The primary applications for our products are neurosurgery, reconstructive surgery and general surgery. Integra is a leader in applying the principles of biotechnology to medical devices that improve patients' quality of life. Our corporate headquarters are in Plainsboro, New Jersey, and we have manufacturing and research facilities located throughout the world. We have approximately 1,600 employees. Please visit our website at (<http://www.integra-ls.com>).

This news release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve risks and uncertainties that could cause actual results to differ materially from predicted or expected results. Among other things, Integra's ability to successfully complete the exchange offer on the above terms could affect Integra's future financial results. In addition, the economic, competitive, governmental, technological and other factors identified under the heading "Factors That May Affect Our Future Performance" included in the Business section of Integra's Annual Report on Form 10-K for the year ended December 31, 2005 and information contained in subsequent filings with the Securities and Exchange Commission could affect actual results.

[GRAPHIC OMITTED]

53rd at Third
885 Third Avenue
New York, New York 10022-4834
Tel: (212) 906-1200 Fax: (212) 751-4864
www.lw.com

FIRM / AFFILIATE OFFICES

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New Jersey	Washington, D.C.

July 31, 2006

VIA EDGAR

Ms. Celeste M. Murphy, Esq.
U.S. Securities and Exchange Commission
Special Counsel
Office of Mergers and Acquisitions
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Integra LifeSciences Holdings Corporation Schedule
TO-I filed
July 17, 2006
(File No. 005-45421)

Dear Ms. Murphy:

On behalf of Integra LifeSciences Holdings Corporation (the "Company"), we are responding to the comments of the Staff of the U.S. Securities and Exchange Commission (the "Commission") set forth in your letter dated July 27, 2006, with respect to the above-referenced Tender Offer Statement on Schedule TO-I filed with the Commission on July 17, 2006 (the "Schedule TO"). Earlier today, the Registrant filed via EDGAR Amendment No. 1 to the Schedule TO ("Amendment No. 1") revised to reflect changes prompted by your comments and to include certain other information. Amendment No. 1 contains the various revisions described below.

The Staff's comments are set forth below in bold, followed by the Company's response to each comment.

SCHEDULE TO

SUMMARY, PAGE 2

1. PLEASE ELIMINATE THE PHRASE FROM THE SECOND PARAGRAPH THAT THE SUMMARY "IS QUALIFIED IN ITS ENTIRETY" BY REFERENCE TO THE TERMS OF THE OFFER DESCRIBED MORE FULLY IN THE OFFER TO EXCHANGE AND IN THE RELATED LETTER OF TRANSMITTAL. THE QUALIFICATION

JULY 31, 2006

PAGE 2

[GRAPHIC OMITTED]

SUGGESTS THAT THE OFFER SUMMARY MAY NOT BE MATERIALLY COMPLETE. NOTE THAT THIS LANGUAGE IS ALSO INAPPROPRIATELY USED IN OTHER PLACES IN THE: DOCUMENT WITH RESPECT TO SUMMARY OF VARIOUS AGREEMENTS INCLUDING AT PAGES 30, 58, AND 71. PLEASE REVISE ACCORDINGLY.

RESPONSE: We have deleted the last sentence of the second paragraph of the "Summary" on page 1 that qualified the Summary by reference. We have also deleted the last sentence on page 31 under "Selected Financial Information," the penultimate and last sentences of the first paragraph under "Description of Capital Stock" on page 58 and the third sentence of the third paragraph under "Where You Can Find More Information" on page 71. Please see numbered paragraphs (2), (7), (15) and (17) under Items 1, 4, 6, 7 and 11 of Amendment No. 1.

NEW NOTES, PAGE 5

2. PLEASE REVISE YOUR CHARACTERIZATION OF THE INFORMATION IN THE SUMMARY AS "NOT COMPLETE." THE SUMMARY TERM SHEET MUST DESCRIBE THE MOST MATERIAL TERMS OF THE PROPOSED TRANSACTION. THE SUMMARY TERM SHEET MUST PROVIDE SECURITY HOLDERS WITH SUFFICIENT INFORMATION TO UNDERSTAND THE ESSENTIAL FEATURES AND SIGNIFICANCE OF THE PROPOSED TRANSACTION. PLEASE SEE ITEM 1 OF SCHEDULE TO AND ITEM 1000 OF REGULATION M-A. SUCH SUMMARY MAY NOT BE CHARACTERIZED AS INCOMPLETE.

RESPONSE: The first sentence under "New Notes" on page 5 has been revised to delete the following: "and is not intended to be complete. It does not contain all the information that is important to you." Please see numbered paragraph (3) under Items 1, 4, 6, 7 and 11 of Amendment No. 1.

SUMMARY COMPARISON OF THE OLD NOTES AND THE NEW NOTES, PAGE 10

3. IN A PROMINENT LOCATION IN THIS COMPARISON CHART, PLEASE INCLUDE A SUBORDINATION ENTRY, THAT DETAILS THE DIFFERENCES OF THE PRIORITY OF THE NEW NOTES, AS DESCRIBED ON PAGES 43-46, WITH THE PRIORITY OF THE OLD NOTES, IF ANY. FURTHER, WE BELIEVE THAT IF SUCH DIFFERENCES EXIST, YOU SHOULD ADD DISCLOSURE ON SUCH MATTER IN YOUR RISK FACTOR ON PAGE 27.

RESPONSE: A section entitled "Subordination" has been added to the "Summary Comparison of the Old Notes and the New Notes" on page 10, which explains that the priority of the new notes is the same as that of the old notes. For this reason, we believe that no additional disclosure is needed in the risk factor on page 27. Please see numbered paragraph (5) under Items 1, 4, 6, 7 and 11 of Amendment No. 1.

IMPORTANT RESERVATION OF RIGHTS REGARDING THE OFFER, PAGE 34

4. THE STAFF BELIEVES THAT ALL CONDITIONS TO THE OFFER, EXCEPT THOSE CONDITIONS SUBJECT TO REGULATORY APPROVALS, MUST BE SATISFIED OR WAIVED PRIOR TO EXPIRATION OF THE OFFER. BECAUSE THE LANGUAGE IN THE PENULTIMATE BULLET OF THIS SECTION STATES THAT THE OFFEROR MAY WAIVE ANY OF THE CONDITIONS AT ANY TIME, BOTH BEFORE AND AFTER THE EXPIRATION, IT APPEARS THE OFFEROR INTENDS FOR ITS CONDITIONS TO SURVIVE OFFER EXPIRATION. PLEASE

[GRAPHIC OMITTED]

REVISE HERE AND THROUGHOUT YOUR DISCLOSURE TO MAKE CLEAR THAT ALL CONDITIONS TO THE OFFER, OTHER THAN THOSE CONDITIONS DEPENDENT UPON THE RECEIPT OF GOVERNMENT APPROVALS, WILL BE RAISED OR ASSERTED PRIOR TO OFFER EXPIRATION.

RESPONSE: The penultimate bullet on page 35 of the section entitled "Important Reservation of Rights Regarding the Offer" has been revised to make it clear that all conditions to the offer, other than those conditions dependent upon the receipt of government approvals, will be raised or asserted prior to the expiration of the offer. The corresponding language has also been revised on page 14 of the Letter of Transmittal. Please see numbered paragraph (9) under Items 1, 4, 6, 7 and 11 of Amendment No. 1 and numbered paragraph (2) under Item 12 of Amendment No. 1.

CONDITIONS OF THE OFFER, PAGE 36

5. WE NOTE YOUR STATEMENT ON PAGE 36, REGARDING THE CONDITIONS, THAT "[A]NY DETERMINATION BY US CONCERNING THE EVENTS DESCRIBED ABOVE WILL BE FINAL AND BINDING UPON ALL PARTIES." PLEASE REVISE THIS SENTENCE TO MORE PRECISELY DEFINE ITS SCOPE. IT APPEARS THAT YOUR INTERPRETATION OF THE TERMS OF THE TENDER OFFER MAY NOT NECESSARILY BE FINAL AND BINDING ON ALL PERSONS. FOR EXAMPLE, WHILE YOU MAY ASSERT AN OFFER CONDITION WHEN IT IS TRIGGERED, WHEN PARTIES CONTEST ASSERTED CONDITIONS, THE JUDGMENTS OF COURTS OF LAW ARE GENERALLY CONSIDERED FINAL AND BINDING IN SUCH MATTERS. PLEASE MAKE CORRESPONDING CHANGES THROUGHOUT YOUR DOCUMENT INCLUDING ON PAGE 36.

RESPONSE: We have revised the disclosure on pages 34, 36, 40 and 56 of the Offer to Exchange to more clearly define the scope of "final and binding" determinations, and we have revised the corresponding language in the Letter of Transmittal. Please see numbered paragraphs (8), (10), (11) and (14) under Items 1, 4, 6, 7 and 11 of Amendment No. 1 and paragraphs (1), (3), (4) and (5) under Item 12 of Amendment No. 1.

CLOSING COMMENTS

Supplementally, we note that the Company will file as correspondence a letter under separate cover including a written statement acknowledging that:

- |X| the Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- |X| Staff comments or changes to disclosure in response to Staff comments in the filings reviewed by the Staff do not foreclose the Commission from taking any action with respect to the filing; and
- |X| the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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We hope the foregoing answers are responsive to your comments and look forward to resolving any outstanding issues as quickly as possible. If you have any questions in connection with the responses to your comments, please feel free to call me at (212) 906-1323 or Shari Fallis at (212) 906-1709.

Truly yours,

/s/ Peter M. Labonski

Peter M. Labonski
of LATHAM & WATKINS LLP

INTEGRA LIFESCIENCES HOLDINGS CORPORATION
311 ENTERPRISE DRIVE
PLAINSBORO, NEW JERSEY 08536

July 31, 2006

CONFIDENTIAL

VIA EDGAR
Ms. Celeste M. Murphy, Esq.
U.S. Securities and Exchange Commission
Special Counsel
Office of Mergers and Acquisitions
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Integra LifeSciences Holdings Corporation Schedule
T0-I filed
July 17, 2006
(File No. 005-45421)

Dear Ms. Murphy:

Pursuant to your letter dated July 27, 2006, we acknowledge that:

- |X| the Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- |X| Staff comments or changes to disclosure in response to Staff comments in the filings reviewed by the Staff do not foreclose the Commission from taking any action with respect to the filing; and
- |X| the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, we acknowledge that the Commission's Division of Enforcement has access to all information that we may provide to the Staff of the Commission's Division of Corporation Finance in its review of our filings or in response to its comments on our filing.

Should you have any questions relating to foregoing, please do not hesitate to contact the undersigned at (609) 275-0500 or Peter M. Labonski of Latham & Watkins LLP at (212) 906-1323. Thank you for your cooperation and your attention in this matter.

Very Truly Yours,

/s/ MAUREEN B. BELLANTONI

Maureen B. Bellantoni
Executive Vice President and
Chief Financial Officer

cc: Latham & Watkins LLP