

December 19, 2007

Deborah L. Feinstein Arnold & Porter LLP 555 Twelfth Street, N.W. Washington, D.C. 20004-1205

Re: In the Matter of Kyphon Inc., Disc-O-Tech Medical Technologies Ltd. (Under Voluntary Liquidation), and Discotech Orthopedic Technologies Inc. Docket No. C-4201

Dear Ms. Feinstein:

This letter responds to the November 6, 2007, Petition of Kyphon Inc. For Approval of Proposed Divestiture ("Petition") requesting that the Commission approve Kyphon's divestiture of the Confidence Assets to DePuy Spine, Inc., a subsidiary of Johnson & Johnson ("DePuy"), pursuant to the order in this matter. The Petition was placed on the public record for comments for thirty days, until December 12, 2007, and no comments were received.

After consideration of the proposed transaction as set forth in the Petition and supplemental documents, as well as other available information, the Commission has determined to approve the divestiture of the Confidence Assets to DePuy. In according its approval, the Commission has relied upon the information submitted and representations made in connection with Kyphon's Petition, and has assumed them to be accurate and complete.

By direction of the Commission, Commissioner Harbour and Commissioner Kovacic recused.

Donald S. Clark Secretary

cc: Rhett R. Krulla, Esq.
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