

**Important U.S. Federal Income Tax Information for Shareholders Concerning the
SeaSpine Holdings Corporation Stock Distribution**

July 17, 2015

Dear Shareholder,

Effective July 1, 2015, Integra LifeSciences Holdings Corporation (“Integra”) completed a spin-off of the stock of SeaSpine Holdings Corporation (“SeaSpine”), into an independent, publicly traded corporation. The spin-off was effectuated by way of a pro rata distribution of all of the shares of SeaSpine’s outstanding common stock to holders of Integra common stock as of the June 19, 2015 record date. Each Integra stockholder received one (1) share of SeaSpine common stock for every three (3) shares of Integra common stock held by such stockholder on the record date. The distribution of the SeaSpine shares was made in book-entry form, which means that no physical share certificates were issued. No fractional shares of SeaSpine common stock were issued. Integra shareholders who otherwise would have been entitled to a fractional share of SeaSpine stock instead received the net cash proceeds of the sale of such fractional share.

In connection with the spin-off, Integra is providing certain information pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), including a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of Integra’s distribution of the SeaSpine stock on a stockholder’s tax basis of Integra common stock and the allocation of tax basis between the common stock of Integra and SeaSpine following the distribution. This information, including a link to the Form 8937 filed by Integra, is also available at the investor page at integralife.com.

The information set forth in this letter and on IRS Form 8937 does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to any stockholder or any particular categories of stockholders. Neither Integra nor SeaSpine provides tax advice to its stockholders. You are urged to consult your own tax advisor regarding the particular consequences of the spin-off to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

How do I determine the cost basis for my Integra shares and SeaSpine shares?

As described in the IRS Form 8937, for U.S. tax purposes, the allocation of tax basis between shares of Integra common stock and SeaSpine common stock is based on their relative fair market values (“FMV”) at the time of the distribution. There are several possible methods to determine the FMV of Integra and SeaSpine common stock. Shareholders should consult with their tax advisors. One approach is to use the unadjusted averages of the high and low trading prices of Integra and SeaSpine common stock on the NASDAQ on the first day of regular-way trading after the distribution. Such averages were \$62.80 for Integra and \$21.505 for SeaSpine on July 2, 2015. If this method is used, the pre-distribution tax basis in Integra shares would be allocated 89.755% to Integra shares and 10.245% to SeaSpine shares. See the example below

which assumes pre-distribution tax basis of \$75 per share in 100 shares of Integra common stock:

	Number of Shares After Distribution	Average NASDAQ Trading Price on 7/2/15	Total FMV at 7/2/15	Percentage of Total FMV at 7/2/15	Allocated Tax Basis
Integra Common Stock	100	\$62.80	\$6,280.00	89.755%	\$6,731.625 (89.755% of \$7,500)
SeaSpine Common Stock	33	\$21.505	\$709.665	10.143%	\$760.725 (10.143% of \$7,500)
SeaSpine Common Fractional Shares	.333	\$21.505	\$7.161	0.102%	\$7.65 (0.102% of \$7,500)
Total			\$6,996.826	100.00%	\$7,500

You are not bound by the approach used in this example, and there may be other reasonable approaches for determining the fair market values for allocating your basis between Integra and SeaSpine common stock. Also, the example provided above is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisors.

Other Information Pertaining to SeaSpine Distribution:

Record Date: 6/19/2015

Distribution Date: 7/1/2015

First Business Date following Distribution Date: 7/2/2015

Stock Symbol for Integra LifeSciences Holdings Corporation: IART

Stock Symbol for SeaSpine Holdings Corporation: SPNE

Both Integra and SeaSpine are listed on the NASDAQ