



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

October 21, 2008

VIA U.S. MAIL

John C. Thomas Jr.
Principal Financial Officer
Mimedx Group, Inc.
1234 Airport Road, Suite 105
Destin, Florida 32541

Re: Mimedx Group, Inc.
Form 10-K for the year ended March 31, 2008
Filed June 27, 2008
File No. 000-52491

Dear Mr. Thomas:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief