



DIVISION OF
CORPORATION FINANCE

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

June 13, 2019

By E-Mail

Beth E. Berg, Esq.
Sidley Austin LLP
One South Dearborn
Chicago, IL 60603

**Re: MiMedx Group, Inc.
Definitive Additional Materials on Schedule 14A
Filed June 10, 2019
File No. 001-35887**

Dear Ms. Berg:

We have reviewed your filing and have the following comment.

1. Each statement or assertion of opinion or belief must be clearly characterized as such, and a reasonable factual basis must exist for each such opinion or belief. Support for opinions or beliefs should be self-evident, disclosed in the proxy statement or provided to the staff on a supplemental basis. With a view toward revised disclosure, provide support for the following:
 - that your investigation found evidence that demonstrated that “Mr. Petit and certain members of his management team engaged in longstanding material misconduct”;
 - that “the evidence demonstrated that Mr. Petit and certain members of his management team disregarded accounting rules; undertook improper actions to manage and manipulate the timing and recognition of revenue; made misleading and false statements to the Company’s outside auditors, the Board and the U.S. Securities and Exchange Commission after questions were raised about the Company’s accounting practices; took actions against whistleblowers; and emphasized short-term business goals over compliance and ethics”; and,
 - your disclosure in each of the bullet points in the first and second page of your press release.

Beth E. Berg, Esq.
Sidley Austin LLP
June 13, 2019
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Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions