

## 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 Page 2

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