



DIVISION OF
CORPORATION FINANCE

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

June 16, 2020

Peter Mariani
Chief Financial Officer
Axogen, Inc.
13631 Progress Boulevard, Suite 400
Alachua, FL 32615

Re: Axogen, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 24, 2020
File No. 001-36046

Dear Mr. Mariani:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences