



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