



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