

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

January 28, 2022

Ronald Lloyd President and Chief Executive Officer Aziyo Biologics, Inc. 12510 Prosperity Drive, Suite 370 Silver Spring, MD 20904

> Re: Aziyo Biologics, Inc. Registration Statement on Form S-3 Filed January 21, 2022 File No. 333-262295

Dear Mr. Lloyd:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Wesley C. Holmes, Esq.