



DIVISION OF  
CORPORATION FINANCE

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

May 19, 2023

Gary Maharaj  
Chief Executive Officer  
Surmodics, Inc.  
9924 West 74th Street  
Eden Prairie, Minnesota 55344

**Re: Surmodics, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 12, 2023**  
**File No. 333-271874**

Dear Gary Maharaj:

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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Nicole Leimer, Esq.