



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

DIVISION OF  
CORPORATION FINANCE

February 19, 2020

Joseph P. Dwyer  
Chief Financial Officer  
Misonix, Inc.  
1938 New Highway,  
Farmingdale, NY 11735

**Re: Misonix, Inc.**  
**Form 8-K**  
**Exhibit No. 10.1 First Amendment to Amended and Restated Credit Agreement dated as of December 23, 2019 by and Among Solsys Medical, LLC and Misonix, Inc. as borrowers, each of the financial institutions signatories thereto and SWK Funding LLC, as administrative agent and**  
**Exhibit No. 10.2 Loan and Security Agreement dated as of December 26, 2019 by and among Silicon Valley Bank and Misonix, Inc., Misonix OpCo Inc. and Solsys Medical, LLC as borrowers**  
**Filed December 30, 2019**  
**File No. 001-10986**

Dear Mr. Dwyer:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance