



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2025

Matthew Ferguson  
Chief Financial Officer  
Elutia, Inc.  
12510 Prosperity Drive, Suite 370  
Silver Spring, MD 20904

**Re: Elutia, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 18, 2025**  
**File No. 333-285870**

Dear Matthew Ferguson:

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: David Eaton, Esq.