

**Surmodics, Inc.**  
**9924 West 74th Street**  
**Eden Prairie, Minnesota 55344**

May 19, 2023

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

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

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Surmodics, Inc. hereby respectfully requests that the effective date of the above-captioned Registration Statement be accelerated so that it will be declared effective at 4:00 p.m. Eastern Daylight Time on May 26, 2023, or as soon thereafter as possible.

Very truly yours,

SURMODICS, INC.

By: /s/ Gordon S. Weber  
Name: Gordon S. Weber  
Title: Senior Vice President of Legal, General Counsel and Secretary

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