



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2018

Neil Reithinger  
Chief Financial Officer  
Orgenesis Inc.  
20271 Goldenrod Lane  
Germantown, MD 20876

**Re: Orgenesis Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 9, 2018**  
**File No. 001-38416**

Dear Mr. Reithinger:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance