



DIVISION OF
CORPORATION FINANCE

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

June 25, 2024

Matthew Walsh
Chief Financial Officer
Organon & Co.
30 Hudson Street, Floor 33
Jersey City, New Jersey 07302

Re: Organon & Co.
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-40235

Dear Matthew Walsh:

We have completed our review of your filings. 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 Life Sciences