



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2016

Via E-mail

Robert Stefanovich  
Chief Financial Officer  
17305 Daimler Street  
Irvine, CA 92614

**Re: Cryoport, Inc.  
Schedule TO-I  
File No. 005-85385**

**Registration Statement on Form S-4  
File No. 333-213091  
Filed August 30, 2016**

Dear Mr. Stefanovich:

We have reviewed the above filings and have the following comment.

General

1. We note your response to prior comment 3 and are unable to agree with your conclusion that "the Offer will not cause the Original Warrants to cease being listed on the NASDAQ Capital Market" given that the exchange offer is an offer for all outstanding Original Warrants. Please provide further analysis explaining the basis upon which you have concluded that the purchase of this class of securities is not subject to Exchange Act Rule 13e-3.

\* \* \*

Please contact Justin A. Kisner, Staff Attorney, at (202) 551-3788, or me at (202) 551-3444 with any questions.

Sincerely,

/s/ Perry J. Hindin

Perry J. Hindin  
Special Counsel  
Office of Mergers and Acquisitions

Mr. Robert Stefanovich  
Cryoport, Inc.  
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cc: Via E-mail  
Anthony Ippolito, Esq.  
Snell & Wilmer L.L.P.