

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4546

February 6, 2017

<u>VIA E-mail</u> Mr. Robert G. Finizio Chief Executive Officer and Director TherapeuticsMD, Inc. 6800 Broken Sound Parkway NW Third Floor Boca Raton, Florida 33487

> Re: TherapeuticsMD, Inc. Form 10-K for the Fiscal Year Ended December 31, 2015 Filed February 26, 2016 File No. 001-00100

Dear Mr. Finizio:

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,

/s/ Sharon M. Blume

Sharon M. Blume Accounting Branch Chief Office of Healthcare and Insurance