

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

DIVISION OF CORPORATION FINANCE

March 5, 2020

Daniel A. Cartwright Chief Financial Officer THERAPEUTICSMD, INC. 951 Yamato Rd, Suite 220 Boca Raton, FL 33431

> Re: THERAPEUTICSMD, INC. Form 10-Q for the quarter ended September 30, 2019 Exhibit No. 10.1 – Commercial Supply Agreement Exhibit No. 10.2 – Lease Filed November 8, 2019 File No. 001-00100

Dear Mr. Cartwright:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance