



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

February 6, 2017

VIA E-mail

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