

December 27, 2023

Paul L vesque
President and Chief Executive Officer
Theratechnologies, Inc.
2015 Peel Street, Suite 1100
Montréal, QC H3A 1T8

Inc.

Statement on Form F-3

2023

Re: Theratechnologies,

Registration

Filed December 21,

File No. 333-276196

Dear Paul L vesque:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Martin Glass, Esq.