

Theratechnologies Inc.
2015 Peel Street, Suite 1100
Montréal, Québec H3A 1T8
Canada

January 2, 2024

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Daniel Crawford

Re: Theratechnologies Inc.
Registration Statement on Form F-3
Filed on December 21, 2023
File No. 333-276196

Ladies and Gentlemen:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Theratechnologies Inc. (the "Registrant") hereby respectfully requests acceleration of the effective date of the above-referenced Registration Statement on Form F-3, File No. 333-276196 (the "Registration Statement"), so that it may become effective at 4:00pm EST on January 3, 2024 or as soon thereafter as practicable.

Please do not hesitate to contact Martin C. Glass of Jenner & Block LLP at (212) 891-1672 with any questions or comments concerning this letter.

Very truly yours,

THERATECHNOLOGIES INC.

/s/ Jocelyn Lafond

Jocelyn Lafond

General Counsel and Corporate Secretary

Cc: Martin C. Glass, Jenner & Block LLP