



VIA EDGAR

August 27, 2012

Mr. Jim B. Rosenberg
Senior Assistant Chief Accountant
United States Securities and Exchange Commission
Division of Corporate Finance
Washington, D.C. 20549
United States of America

Re: Theratechnologies Inc. – Form 40-F for Fiscal Year Ended November 30, 2011 – Your File No.: 001-35203

Mr. Rosenberg,

Reference is made to your letter dated August 16, 2012 regarding the Form 40-F for fiscal year-end November 30, 2011 filed by Theratechnologies Inc. (“Theratechnologies”) with the Securities and Exchange Commission (the “Commission”) on February 8, 2012, as amended on February 28, 2012.

Per your request, Theratechnologies hereby acknowledges that :

- (a) Theratechnologies is responsible for the adequacy and accuracy of the disclosure in the filing;
- (b) Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- (c) Theratechnologies may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any question in connection with the above, please do not hesitate to communicate with me.

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We trust the whole to be to your entire satisfaction and remain,

Yours truly,

THERATECHNOLOGIES INC.

/s/ Luc Tanguay

Luc Tanguay
Senior Executive Vice President and Chief Financial Officer