



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2021

Justin Schreiber  
Chief Executive Officer  
LifeMD, Inc.  
800 Third Avenue, Suite 2800  
New York, New York 10022

**Re: LifeMD, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 28, 2021**  
**File No. 333-255586**

Dear Mr. Schreiber:

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.

Please contact Tom Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Lawrence Metelitsa