

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

August 18, 2021

Khoso Baluch Chief Executive Officer CorMedix Inc. 300 Connell Drive, Suite 4200 Berkeley Heights, NJ 07922

Re: CorMedix Inc.

**Registration Statement on Form S-3** 

Filed August 12, 2021 File No. 333-258756

Dear Mr. Baluch:

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 Ada D, Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Steven A. Navarro, Esq.