

February 5, 2024

Todd Franklin Watanabe  
President and Chief Executive Officer  
Arcutis Biotherapeutics, Inc.  
3027 Townsgate Road, Suite 300  
Westlake Village, California 91361

Biotherapeutics, Inc.  
Statement on Form S-3  
2024

Re: Arcutis  
Registration  
Filed January 31,  
File No. 333-276794

Dear Todd Franklin Watanabe:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Ross McAloon