

July 27, 2020

John W. Smither  
Chief Financial Officer  
Arcutis Biotherapeutics, Inc.  
2945 Townsgate Road, Suite 110  
Westlake Village, California 91361

Biotherapeutics, Inc.  
Statement on Form S-1  
2020

Re: Arcutis  
Draft Registration  
Submitted July 21,  
CIK No. 0001787306

Dear Mr. Smither:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Tim  
Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Brian J. Cuneo, Esq.