



DIVISION OF
CORPORATION FINANCE

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

April 7, 2020

David H. Mowry
Chief Executive Officer
Cutera, Inc.
3240 Bayshore Boulevard
Brisbane, CA 94005

Re: Cutera, Inc.
Registration Statement on Form S-3
Filed April 2, 2020
File No. 333-237552

Dear Mr. Mowry:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jesse Schumaker, Esq.