



DIVISION OF
CORPORATION FINANCE

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

September 20, 2019

Lauren Silvernail
Chief Financial Officer
Evolus, Inc.
520 Newport Center Drive
Suite 1200
Newport Beach, CA
92660

Re: Evolus, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed March 20, 2019
File No. 001-38381

Dear Ms. Silvernail:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance