



DIVISION OF
CORPORATION FINANCE

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

November 14, 2022

Ted White
Chief Executive Officer
Verrica Pharmaceuticals Inc.
44 W. Gay St., Suite 400
West Chester, PA 19380

Re: Verrica Pharmaceuticals Inc.
Registration Statement on Form S-3
Filed November 7, 2022
File No. 333-268229

Dear Ted White:

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: Mark Ballantyne, Esq.