

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

May 4, 2021

Scott Burrows Chief Financial Officer Arcutis Biotherapeutics, Inc. 3027 Townsgate Road Suite 300 Westlake Village, California

> Re: Arcutis Biotherapeutics, Inc. Form 10-K for the Fiscal Year Ended December 31, 2020 Filed February 16, 2021 File No. 001- 39186

Dear Mr. Burrows:

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 Life Sciences