



DIVISION OF
CORPORATION FINANCE

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

September 18, 2023

John Smither
Interim Chief Financial Officer
Arcutis Biotherapeutics, Inc.
3027 Townsgate Road
Suite 300
Westlake Village , CA 91361

Re: Arcutis Biotherapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 28, 2023
File No. 001- 39186

Dear John Smither:

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