



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2024

Todd Franklin Watanabe  
President and Chief Executive Officer  
Arcutis Biotherapeutics, Inc.  
3027 Townsgate Road, Suite 300  
Westlake Village, California 91361

**Re: Arcutis Biotherapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 31, 2024**  
**File No. 333-276794**

Dear Todd Franklin Watanabe:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ross McAloon