



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

DIVISION OF  
CORPORATION FINANCE

January 29, 2020

Todd Franklin Watanabe  
Chief Executive Officer  
Arcutis Biotherapeutics, Inc.  
2945 Townsgate Road, Suite 110  
Westlake Village, CA 91361

**Re: Arcutis Biotherapeutics, Inc.  
Registration Statement on Form S-1  
Exhibit Nos. 10.12, 10.13 and 10.14  
Filed January 6, 2020  
File No. 333-235806**

Dear Mr. Watanabe:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance