



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2021

Leo Greenstein  
Chief Financial Officer  
Tarsus Pharmaceuticals, Inc.  
15440 Laguna Canyon Road, Suite 160  
Irvine, California 92618

**Re: Tarsus Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed on November 1, 2021**  
**File No. 333-260665**

Dear Mr. Greenstein:

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 Conlon Danberg at (202) 551-4461 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ryan J. Gunderson, Esq.