



DIVISION OF  
CORPORATION FINANCE

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

April 18, 2023

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

**Re: Tarsus Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 17, 2023**  
**File No. 001-39614**

Dear Leonard Greenstein:

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