

**Arcutis Biotherapeutics, Inc.  
2945 Townsgate Road, Suite 110  
Westlake Village, CA 91361**

September 29, 2020

**VIA EDGAR AND E-MAIL**

United States Securities and Exchange Commission

Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Tim Buchmiller

**Re: Arcutis Biotherapeutics, Inc. Registration Statement on Form S-1 (Registration No. 333-249124)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (File No. 333-249124) (the "**Registration Statement**") of Arcutis Biotherapeutics, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on October 1, 2020, or as soon as practicable thereafter, or at such other time as our legal counsel, Latham & Watkins LLP, may request by telephone to the staff of the U.S. Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Brian Cuneo at (650) 463-3014.

Thank you for your assistance in this matter.

Very truly yours,

**Arcutis Biotherapeutics, Inc.**

By: /s/ John W. Smither  
John W. Smither  
Chief Financial Officer

CC: Todd Franklin Watanabe, Arcutis Biotherapeutics, Inc.  
Brian J. Cuneo, Latham & Watkins LLP  
J. Ross McAloon, Latham & Watkins LLP  
Kristin VanderPas, Cooley LLP