

**Arcutis Biotherapeutics, Inc.**  
3027 Townsgate Road, Suite 300  
Westlake Village, California 91361

February 6, 2024

**VIA EDGAR AND E-MAIL**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Alan Campbell

**Re: Arcutis Biotherapeutics, Inc. Registration Statement on Form S-3 (Registration No. 333-276794)**

To the addressee set forth above:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333-276794) (the “**Registration Statement**”) of Arcutis Biotherapeutics, Inc. We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on February 8, 2024, or as soon as practicable thereafter, or at such other time thereafter as our counsel, Latham & Watkins LLP, may request by telephone. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Ross McAloon at (714) 755-8051.

Thank you for your assistance in this matter.

Sincerely,

**ARCUTIS BIOTHERAPEUTICS, INC.**

By: /s/ Masaru Matsuda

Masaru Matsuda

General Counsel

cc: Frank Watanabe, Arcutis Biotherapeutics, Inc.  
John Smither, Arcutis Biotherapeutics, Inc.  
Shayne Kennedy, Latham & Watkins LLP  
Ross McAloon, Latham & Watkins LLP