

January 28, 2020

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Attention: Julia Griffith  
Dietrich King  
Christine Torney  
Angela Connell

Re: Arcutis Biotherapeutics, Inc. Registration Statement on Form S-1 (File No. 333-235806) originally filed January 6, 2020, as amended.

Requested Date: January 30, 2020  
Requested Time: 4:00 PM Eastern Time

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "**Act**"), we, as the representatives of the several underwriters, hereby join in the request of Arcutis Biotherapeutics, Inc. (the "**Registrant**") that the Securities and Exchange Commission take appropriate action to declare the above-captioned Registration Statements on Form S-1 effective at the "Requested Date" and "Requested Time" set forth above, or as soon thereafter as practicable, or at such other time as the Registrant or its outside counsel, Fenwick & West LLP, may request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission.

Pursuant to Rule 460 under the Act, we, as the representatives of the several underwriters, wish to advise you that between January 21, 2020 through the date hereof we have distributed approximately 3,276 copies of the Registrant's Preliminary Prospectus dated January 21, 2020 to prospective underwriters, dealers, institutional investors and others.

We, the undersigned, as the representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

\* \* \*

Sincerely,

**GOLDMAN SACHS & Co. LLC  
COWEN AND COMPANY, LLC**

As representatives of the several Underwriters

**GOLDMAN SACHS & Co. LLC**

By: /s/ Sonia M. Gupta  
Name: Sonia M. Gupta  
Title: Managing Director

**COWEN AND COMPANY, LLC**

By: /s/ Bill Follis  
Name: Bill Follis  
Title: Managing Director