

September 18, 2023

John Smither
Interim Chief Financial Officer
Arcutis Biotherapeutics, Inc.
3027 Townsgate Road
Suite 300
Westlake Village , CA 91361

Biotherapeutics, Inc.

Fiscal Year Ended December 31, 2022

2023

Re: Arcutis

Form 10-K for the

Filed February 28,

File No. 001- 39186

Dear John Smither:

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