

November 16, 2023

Bobak Azamian, M.D., Ph.D.
Chief Executive Officer
Tarsus Pharmaceuticals, Inc.
15440 Laguna Canyon Road, Suite 160
Irvine, CA 92618

Pharmaceuticals, Inc.
Statement on Form S-3
2023

Re: Tarsus
Registration
Filed November 9,
File No. 333-275439

Dear Bobak Azamian:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Howes at 202-551-3370 with any questions.

Please contact Tyler

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Ryan Gunderson, Esq.