

April 18, 2023

Leonard Greenstein
Chief Financial Officer
Tarsus Pharmaceuticals, Inc.
15440 Laguna Canyon Road
Suite 160
Irvine, California 92618

Pharmaceuticals, Inc.

Fiscal Year Ended December 31, 2022

2023

Re: Tarsus

Form 10-K for the

Filed March 17,

File No. 001-39614

Dear Leonard Greenstein:

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