SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 8)

Cutera, Inc. (Name of Issuer)

Common Stock (Title of Class of Securities)

232109108

(CUSIP Number)

David Goldman GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-5000

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

October 31, 2018
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

1

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) Gabelli Funds, LLC I.D. No. 13-4044523				
2	Check the appropriate bo				
			(b)		
3	Sec use only				
4	Source of funds (SEE INS				
	00-Funds of investment	advisory clients			
5	Check box if disclosure of	legal proceedings is requ	nired pursuant to items 2 (d) or 2 (e)		
6	Citizenship or place of org New York	ganization			
	Number Of	: 7	Sole voting power		
	Shares	: :	561,800 (Item 5)		
	Beneficially	: 8	Shared voting power		
	Owned	: :	None		
	By Each	: 9	Sole dispositive power		
	Reporting	:	561,800 (Item 5)		
	Person	:10	Shared dispositive power		
	With	: :	None		
11	: Aggregate amount beneficially owned by each reporting person				
	561,800 (Item 5)				
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)				
13	Percent of class represent	ed by amount in row (11)			
	4.06%				
14	Type of reporting person IA, CO	(SEE INSTRUCTIONS)			
			2		

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) GAMCO Asset Management Inc. I.D. No. 13-4044521					
2						
	(b)					
3	Sec use only					
4	Source of funds (SEE INS 00-Funds of investment a					
5	Check box if disclosure of	legal proceedings is req	uired pursuant to items 2 (d) or 2 (e)			
6	Citizenship or place of org New York	ganization				
	Number Of	: 7	Sole voting power			
	Shares	:	799,380 (Item 5)			
	Beneficially	Shared voting power				
	Owned	: :	None			
	By Each	<u>:</u> : 9	Sole dispositive power			
	Reporting	: :	861,380 (Item 5)			
	Person	: :10	Shared dispositive power			
	With	: : :	None			
11	Aggregate amount benefic	cially owned by each rep	orting person			
	861,380 (Item 5)					
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)					
13	Percent of class represented by amount in row (11)					
	6.23%					
14	Type of reporting person (SEE INSTRUCTIONS) IA, CO					

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) Teton Advisors, Inc. I.D. No. 13-4008049					
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)					
			(b)			
3	Sec use only					
4	Source of funds (SEE INS					
	00 – Funds of investment	advisory clients				
5	Check box if disclosure of	legal proceedings is req	uired pursuant to items 2 (d) or 2 (e)			
6	Citizenship or place of org Delaware	ganization				
	Number Of	: 7	Sole voting power			
	Shares	: :	392,639 (Item 5)			
	Beneficially	: 8	Shared voting power			
	Owned	: :	None			
	By Each	: 9	Sole dispositive power			
	Reporting	: :	392,639 (Item 5)			
	Person	:10	Shared dispositive power			
	With	: :	None			
11	Aggregate amount benefic	cially owned by each rep	oorting person			
	392,639 (Item 5)					
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)					
13	Percent of class represented by amount in row (11)					
	2.84%					
14	Typ of reporting person (S IA, CO	SEE INSTRUCTIONS)				
			4			

CUSIP	No. 232109108					
	1 Names of reporting persons					
	I.R.S. identification nos. of above persons (entities only)					
+GGCP, Inc. I.D. No. 13-3056041						
2						
2	Check the appropriate bo	ox ii a iiiciiibci bi a gibuj	GEE MSTRUCTIONS) (a)			
			(b)			
			(b)			
	6 1					
3	Sec use only					
		AMPALOMA ON A				
4	Source of funds (SEE INS	STRUCTIONS)				
	None					
5	Check box if disclosure of	flegal proceedings is req	uired pursuant to items 2 (d) or 2 (e)			
6	Citizenship or place of or	ganization				
	Wyoming					
	Number Of	: 7	Sole voting power			
		:				
	Shares	:	None (Item 5)			
		<u>:</u>				
	Beneficially	: 8	Shared voting power			
		:				
	Owned	:	None			
		:				
	By Each	: 9	Sole dispositive power			
	D	:				
	Reporting	:	None (Item 5)			
	D	<u>:</u>				
	Person	:10	Shared dispositive power			
	With	:				
	WILII	:	None			
		:				
11	Aggregate amount benefic	cially owned by each rep	orting person			
	None (Item 5)	None (Item 5)				
	Check box if the aggregat	te amount in row (11) exe	cludes certain shares			
12	(SEE INSTRUCTIONS) X					
13	Percent of class represented by amount in row (11)					
		1 Creent of class represented by amount in fow (11)				
	0.00%					
14	Type of reporting person	(SEE INSTRUCTIONS)				
	HC, CO	(~22 1101100110110)				
	110,00					

Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)					
(L)					
		(b)			
Sec use only					
Source of funds (SEE INS None	TRUCTIONS)				
Check box if disclosure of	legal proceedings is requi	red pursuant to items 2 (d) or 2 (e)			
Citizenship or place of org Delaware	ganization				
Number Of	: 7	Sole voting power			
Shares	: :	None (Item 5)			
Beneficially	: 8	Shared voting power			
Owned	:	None			
By Each	: 9	Sole dispositive power			
Reporting	: :	None (Item 5)			
Person	:10	Shared dispositive power			
With	: :	None			
Aggregate amount beneficially owned by each reporting person					
None (Item 5)					
		udes certain shares			
(SEE INSTRUCTIONS)	A				
Percent of class represented by amount in row (11)					
0.00%					
Type of reporting person (SEE INSTRUCTIONS) HC, CO					
		6			
	Sec use only Source of funds (SEE INS None Check box if disclosure of Citizenship or place of org Delaware Number Of Shares Beneficially Owned By Each Reporting Person With Aggregate amount benefic None (Item 5) Check box if the aggregat (SEE INSTRUCTIONS) Percent of class represent 0.00% Type of reporting person	Sec use only Source of funds (SEE INSTRUCTIONS) None Check box if disclosure of legal proceedings is required. Citizenship or place of organization Delaware Number Of : 7 : : : : : : : : : : : : : : : : :			

Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

1 Names of reporting persons I.R.S. identification nos. of above persons (entities only) Associated Capital Group, Inc. I.D. No. 47-3965991						
	Check the appropriate box if a member of a group (SEE INSTRUCTIONS)					
			(a)			
			(b)			
3	Sec use only					
4	Source of funds (SEE INS None	STRUCTIONS)				
5	Check box if disclosure o	f legal proceedings is require	ed pursuant to items 2 (d) or 2 (e)			
6	Citizenship or place of or Delaware	ganization				
	Number Of	: 7	Sole voting power			
	Shares	: :	None (Item 5)			
	Beneficially	: 8	Shared voting power			
	Owned	: :	None			
	By Each	: 9	Sole dispositive power			
	Reporting	; ;	None (Item 5)			
	Person	:10	Shared dispositive power			
	With	: :	None			
11	Aggregate amount beneficially owned by each reporting person					
	None (Item 5)					
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X					
13	Percent of class represented by amount in row (11)					
	0.00%					
14	Type of reporting person HC, CO	(SEE INSTRUCTIONS)				
			7			

1 Names of reporting persons LRS. identification nos. of above persons (entities only) Mario J. Gabelli 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) 3 Sec use only 4 Source of funds (SEE INSTRUCTIONS) None 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 6 Citizenship or place of organization USA Number Of :7 Sole voting power : Shares : None (Item 5) : Beneficially :8 Shared voting power : Owned : None By Each :9 Sole dispositive power : Reporting : None (Item 5) : Person :10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X	CUSIP No	0. 232109108					
Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) 3		Names of reporting persons I.R.S. identification nos. of					
Sec use only							
3 Sec use only 4 Source of funds (SEE INSTRUCTIONS) None 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 6 Citizenship or place of organization USA Number Of :7 Sole voting power : Shares : None (Item 5) : Beneficially :8 Shared voting power Owned : None By Each :9 Sole dispositive power Reporting : None (Item 5) : Person :10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X						(a)	
3 Sec use only 4 Source of funds (SEE INSTRUCTIONS) None 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 6 Citizenship or place of organization USA Number Of :7 Sole voting power : Shares : None (Item 5) : Beneficially :8 Shared voting power Owned : None By Each :9 Sole dispositive power Reporting : None (Item 5) : Person :10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X					4.)		
4 Source of funds (SEE INSTRUCTIONS) None 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 6 Citizenship or place of organization USA Number Of : 7 Sole voting power Shares : None (Item 5) : Beneficially : 8 Shared voting power Owned : None By Each : 9 Sole dispositive power Reporting : None (Item 5) Person : 10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X					(D)		
None Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) Citizenship or place of organization	3	Sec use only					
Number Of 17 Sole voting power	4		RUCTIONS)				
Number Of :7 Sole voting power : Shares : None (Item 5) : Beneficially :8 Shared voting power : Owned : None : By Each :9 Sole dispositive power : Reporting : None (Item 5) : Person :10 Shared dispositive power With : None : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X	5	Check box if disclosure of le	egal proceedings is required p	ursuant to items 2	2 (d) or 2 (e)		
Shares Beneficially Owned By Each Reporting Person With Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X	6		nization				
Beneficially : 8 Shared voting power Owned : None By Each : 9 Sole dispositive power Reporting : None (Item 5) Person : 10 Shared dispositive power With : None 1 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		Number Of	: 7	Sole vo	ting power		
Owned : None By Each : 9 Sole dispositive power Reporting : None (Item 5) Person : 10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		Shares	: :	None	(Item 5)		
By Each Reporting Person Ito Shared dispositive power With Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		Beneficially	: 8	Shared	voting power		
Reporting : None (Item 5) Person : 10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		Owned	: : :	None			
Person :10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		By Each	: 9	Sole dis	spositive power		
Person : 10 Shared dispositive power With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		Reporting	: :	None	(Item 5)		
With : None 11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		Person	:	Chanad			
11 Aggregate amount beneficially owned by each reporting person None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		With	:		dispositive power		
None (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X		with	: :	None			
Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X	1	Aggregate amount benefici	ally owned by each reporting p	person			
12 (SEE INSTRUCTIONS) X		None (Item 5)					
	12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS). X					
Percent of class represented by amount in row (11)	12	(4					
Percent of class represented by amount in row (11)							
	13	Percent of class represented	by amount in row (11)				
0.00%		0.00%					
Type of reporting person (SEE INSTRUCTIONS) IN	14		EE INSTRUCTIONS)				

Item 1

Security and Issuer

This Amendment No. 8 to Schedule 13D on the Common Stock of Cutera, Inc. (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D") which was originally filed on July 14, 2008. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Item 2. <u>Identity and Background</u>

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he

directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT), CIBL, Inc. ("CIBL") and ICTC Group, Inc. ("ICTC"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Associated Capital Group, Inc. ("AC"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli & Company Investment Advisors, Inc. ("GCIA"), G.research, LLC ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), Mario Gabelli, LICT, CIBL and ICTC. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gab

G.research, a wholly owned subsidiary of GCIA, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+Trust, Gabelli Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Go Anywhere Trust, The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to the Gabelli Media Mogul NextSharesTM, the Gabelli Food of All Nations NextSharesTM, the RBI NextSharesTM, and the Gabelli Pet Parents' Fund NextSharesTM, and The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mitessm Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, TETON Westwood Intermediate Bond Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

ICTC is a holding company with subsidiaries in voice, broadband and other telecommunications services, primarily in the rural telephone industry. ICTC makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of ICTC.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

The Reporting Persons do not admit that they constitute a group.

GAMCO is a New York corporation and GBL, AC, GCIA, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. G.research is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501. ICTC Group Inc. is a Delaware corporation having its principal place of business as 556 Main Street, Nome, North Dakota 58062. For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and

other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

- (d) Not applicable.
- (e) Not applicable.
- (f) Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$2,981,902 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$2,301,256 and \$544,947, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$135,699 of funds of investment advisory clients to purchase the additional Securities reported by it.

Item 5. <u>Interest In Securities Of The Issuer</u>

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 1,815,819 shares, representing 13.12% of the approximately 13,836,800 shares outstanding as reported by the Issuer in its Form 10-Q for the quarterly period ended June 30, 2018. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Gabelli Funds	561,800	4.06%
GAMCO	861,380	6.23%
Teton Advisors	392.639	2.84%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GCIA is deemed to have beneficial ownership of the Securities owned beneficially by G.research. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

- (b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have authority to vote 62,000 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.
- (c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.
 - (e) Not applicable.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and

correct.

Dated: November 1, 2018

GGCP, INC. MARIO J. GABELLI

By:/s/ David Goldman
David Goldman
Attorney-in-Fact

GABELLI FUNDS, LLC TETON ADVISORS, INC.

By:/s/ David Goldman
David Goldman
General Counsel – Gabelli Funds, LLC
Counsel-Teton Advisors, Inc.

GAMCO INVESTORS, INC.

By:/s/ Kevin Handwerker Kevin Handwerker General Counsel &Secretary – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC. GAMCO ASSET MANAGEMENT INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital
Group, Inc.
President – GAMCO Asset Management Inc.

Schedule I

Information with Respect to Executive Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., G.research, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc.

Directors:

Edwin L. Artzt Former Chairman and Chief Executive Officer

Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202

Raymond C. Avansino Chairman & Chief Executive Officer

E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501

Leslie B. Daniels Operating Partner

AE Industrial Partners, LP 2500 N. Military Trail, Suite 470

Boca Raton, FL 33431

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer of GGCP, Inc.

Chairman & Chief Executive Officer of GAMCO Investors, Inc.

Executive Chairman of Associated Capital Group, Inc.

Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Director

c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580

Eugene R. McGrath Former Chairman and Chief Executive Officer

Consolidated Edison, Inc.

4 Irving Place New York, NY 10003

Robert S. Prather President & Chief Executive Officer

Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327

Officers:

Mario J. Gabelli Chairman and Chief Executive Officer

Henry G. Van der Eb Senior Vice President

Bruce N. Alpert Senior Vice President

Agnes Mullady Senior Vice President

Kevin Handwerker Executive Vice President, General Counsel and Secretary

Kieran Caterina Co-Chief Accounting Officer

Diane LaPointe Co-Chief Accounting Officer

GAMCO Asset Management Inc.

Elisa M. Wilson

Directors:

Douglas R. Jamieson Regina M. Pitaro William S. Selby

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer – Value Portfolios

Douglas R. Jamieson President, Chief Operating Officer and Managing Director

David Goldman General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC

Officers:

Mario J. Gabelli	Chief Investment Officer – Value Portfolios
Bruce N. Alpert	Executive Vice President and Chief Operating Officer
Agnes Mullady	President and Chief Operating Officer – Open End Fund Division
David Goldman	General Counsel
Gabelli Foundation, Inc. Officers:	
Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President
Marc Gabelli	Trustee
Matthew R. Gabelli	Trustee
Michael Gabelli	Trustee
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GGCP, Inc.

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Mario J. Gabelli Chief Executive Officer and Chief Investment Officer of GGCP, Inc.

Chairman & Chief Executive Officer of GAMCO Investors, Inc.

Executive Chairman of Associated Capital Group, Inc.

Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Marc Gabelli President – GGCP, Inc.

Matthew R. Gabelli Vice President – Trading

G.research, LLC One Corporate Center Rye, NY 10580

Michael Gabelli President & COO

Gabelli & Partners, LLC One Corporate Center Rye, NY 10580

Frederic V. Salerno Chairman

Former Vice Chairman and Chief Financial Officer

Verizon Communications

Vincent S. Tese Executive Chairman – FCB Financial Corp

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer

Marc Gabelli President

Francis J. Conroy Special Assistant to CEO, Secretary

Silvio A. Berni Chief Financial and Accounting Officer, Vice President Corporate Development and Controller,

Assistant Secretary

GGCP Holdings LLC

Members:

GGCP, Inc. Manager and Member

Mario J. Gabelli Member

Teton Advisors, Inc.

Directors:

Stephen G. Bondi Chairman of the Board

Nicholas F. Galluccio Chief Executive Officer and President

Vincent J. Amabile Founder- Amabile Partners

John M. Tesoro, CPA Retired Partner – KPMG LLP

Aaron J. Feingold, M.D. President and Founder – Raritan Bay Cardiology Group

Officers:

Nicholas F. Galluccio See above

Michael J. Mancuso Chief Financial Officer

Tiffany Hayden Secretary

Associated Capital Group, Inc.

Directors:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer of GGCP, Inc.

Chairman & Chief Executive Officer of GAMCO Investors, Inc.

Executive Chairman of Associated Capital Group, Inc.

Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Richard L. Bready Former Chairman and Chief Executive Officer

Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903

Marc Gabelli President – GGCP, Inc.

Douglas R. Jamieson President and Chief Executive Officer

Bruce Lisman - JP Morgan - Global Equity Division

Daniel R. Lee Chief Executive Officer

Full House Resorts, Inc.

4670 South Ford Apache Road, Suite 190

Las Vegas, NV 89147

Salvatore F. Sodano Vice Chairman – Broadridge Financial Solutions

Frederic V. Salerno See above

Officers:

Mario J. Gabelli Executive Chairman

Douglas R. Jamieson President and Chief Executive Officer

Francis J. Conroy Interim Chief Financial Officer

Kevin Handwerker Executive Vice President, General Counsel and Secretary

David Fitzgerald Assistant Secretary

Gabelli & Company Investment Advisers, Inc.

Directors:

Douglas R. Jamieson

Officers:

Douglas R. Jamieson Chief Executive Officer and President

Francis J. Conroy Chief Financial Officer

John Givissis Controller

Kevin Handwerker Secretary

David Fitzgerald Assistant Secretary

G.research, LLC

Officers:

Cornelius V. McGinity President

Maria Gigi Controller and Financial Operations Principal

Bruce N. Alpert Vice President

Douglas R. Jamieson Secretary

Kevin Handwerker Assistant Secretary

David Fitzgerald Assistant Secretary

David Goldman Assistant Secretary

Josephine D. LaFauci Chief Compliance Officer

SCHEDULE II

INFORMATION WITH RESPECT TO

TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

SHARES PURCHASED AVERAGE

DATE SOLD(-) PRICE(2)

COMMON STOCK-CUTERA INC.

GAMCO ASSET M		
10/31/18	2,000	20.8117
10/31/18	2,000	20.8226
10/30/18	2,000	21.2570
10/29/18	2,000	21.0298
10/26/18	5,000-	19.5783
10/26/18	7,880	19.8468
10/26/18	2,000	19.2515
10/25/18	8,190	20.1500
10/25/18	1,000	20.4000
10/24/18	4,000-	20.7637
10/24/18	1,500	20.8500
10/24/18	1,500	20.7135
10/24/18	500	20.6573
10/24/18	3,000	20.6480
10/24/18	500	20.5500
10/23/18	1,200	20.5724
10/23/18	7,810	20.1500
10/23/18	8,000	20.0550
10/23/18	1,000	20.6626
10/19/18	14,000	21.5737
10/19/18	2,000	21.3000
10/18/18	500	21.5500
10/17/18	400	22.1500
10/15/18	1,500	21.3780
10/12/18	2,000	22.3000
10/10/18	11,300	22.9764
10/10/18	1,000	23.0214
10/10/18	1,000	23.0020
10/08/18	10,000	21.4505
10/08/18	2,000	21.4303
10/08/18	20,000	21.0009
TETON ADVISORS		21.0042
10/18/18	500	21.6760
10/17/18	500	21.9500
10/17/18	1,000	21.6450
10/12/18	1,000	23.0010
10/11/18		23.0800
GABELLI FUNDS,	3,000	23.0800
GABELLI FUNDS, GABELLI GLOB		TEC ELNID
10/31/18		
10/26/18	200	19.2302
10/23/18	100	20.2000
10/19/18	100	21.2100
10/18/18	100	21.6500
10/15/18	200	21.6500
10/10/18	500-	23.1212
GABELLI VALUI		
10/31/18	4,456	20.5000
10/24/18	1,800	20.4400
10/09/18	744	22.0000
10/08/18	7,000	21.2481
GABELLI GO AN		
10/31/18	2,000	20.5500
10/26/18	1,800	19.2363
10/18/18	1,200	21.6600
10/11/18	3,000	23.2645
GABELLI EQUIT		
10/23/18	1,000	20.0000
10/08/18	1,000	21.0000

 10/08/18
 1,000
 21.5000

 10/08/18
 500
 21.3600

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NASDAQ.

(2) PRICE EXCLUDES COMMISSION.