

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 14)

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)

November 13, 2023

(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 .

CUSIP No. 232109108

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 BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
00-Funds of investment advisory clients

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	505,898 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	505,898 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
505,898 (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)
2.53%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

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 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
00-Funds of investment advisory clients

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	1,050,861 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	1,067,861 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,067,861 (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)

5.33%

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, LLC

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 INSTRUCTIONS)
 00 – Funds of investment advisory clients

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
 Delaware

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	144,600 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	144,600 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

144,600 (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)

0.72%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
 IA, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Foundation, Inc.

I.D. No. 94-2975159

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)
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
NV

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	12,000 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	12,000 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

12,000 (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)

0.06%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

00-PRIVATE FOUNDATION

1 NAMES OF REPORTING PERSONS
 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

MJG Associates, Inc.
 1304269

I.D. No. 06-

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)
 00-Client Funds

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
 Connecticut

NUMBER OF	: 7	SOLE VOTING POWER
	:	
SHARES	:	7,200 (Item 5)
	:	
BENEFICIALLY	: 8	SHARED VOTING POWER
	:	
OWNED	:	NONE
	:	
BY EACH	: 9	SOLE DISPOSITIVE POWER
	:	
REPORTING	:	7,200 (Item 5)
	:	
PERSON	: 10	SHARED DISPOSITIVE POWER
	:	
WITH	:	NONE
	:	

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

7,200 (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)

0.04%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GGCP, Inc.

I.D. No. 13-3056041

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

Wyoming

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

12

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Investors, Inc.

I.D. No. 13-4007862

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

Delaware

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

12

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO

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 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
 Delaware

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 (SEE INSTRUCTIONS)
 HC, CO

1 NAMES OF REPORTING PERSONS
I.R.S. 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

12

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

Item 1.

Security and Issuer

This Amendment No. 14 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.

Identity and Background

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

This statement is being filed by various entities which except for LICT Corporation (“LICT”) and CIBL, Inc. (“CIBL”), 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 and as a registered broker-dealer. Certain of these entities may also make investments for their own accounts. Mario J. Gabelli (“Mario Gabelli”) is deemed to directly or indirectly control these entities through his ownership interest.

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, LLC (“Teton Advisors”), Keeley-Teton Advisors, LLC (“Keeley-Teton”), Gabelli & Company Investment Advisers, Inc. (“GCIA”), Morgan Group Holding Co., (“MGH”), G.research, LLC (“G.research”), MJG Associates, Inc. (“MJG Associates”), Gabelli Securities International (Bermuda) Limited (“GSIL”), Gabelli Foundation, Inc. (“Foundation”), Mario Gabelli, LICT and CIBL. 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 whose stock is quoted on the OTCQX platform, 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 or its relying advisers, act as 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, Gabelli Intermediate Credit Fund L.P., GAMA Select Plus Master Fund, Ltd., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research is a wholly owned subsidiary of MGH. G.research, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (“1934 Act”), which may as a part of its business purchase and sell 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 Gabelli 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 Gabelli 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 Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focused Growth and Income 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 GAMCO Natural Resources, Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Media Mogul Fund, The Gabelli Pet Parents’ Fund, The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd., Gabelli Growth Innovators ETF, Gabelli Love Our Planet & People ETF, Gabelli Automation ETF, Gabelli Commercial Aerospace & Defense ETF, Gabelli Financial Services Opportunities ETF (collectively, the “Funds”), which are registered investment companies. Gabelli Funds is also the investment adviser to 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 Convertible Securities Fund, The Teton Westwood Balanced Fund, and The TETON Westwood Equity Fund. The TETON Westwood Mighty Mites Fund and the Teton Convertible Securities Fund are subadvised by Gabelli Funds, and their holdings are included in this filing.

Keeley-Teton, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The Teton Westwood Smallcap Equity Fund, The Keeley Small Cap Dividend Value Fund, The Keeley Small-Mid Cap Value Fund, and The Keeley Mid Cap Dividend Value Fund, as well as to institutional and individual clients.

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.

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, co-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 MGH and indirectly of Teton Advisors and Keeley-Teton Advisors..

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

GAMCO is a New York corporation and GBL and MGH are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation and AC and GCIA are Delaware corporations each having its principal business office 191 Mason Street, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 191 Mason Street, 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. Teton Advisors is a Delaware limited liability company having its principal place of business at 189 Mason Street, Greenwich, CT 06830. Keeley-Teton Advisors is a Delaware limited liability company having its principal place of business at 141 W. Jackson Blvd., Chicago, IL 60604. MJG Associates is a Connecticut corporation having its principal business office at 191 Mason Street, 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.

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 5.

Interest In Securities Of The Issuer

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 1,737,619 shares, representing 8.68% of the 20,015,073 shares outstanding. This latter number of shares is arrived at by adding the number of shares reported in the Issuer's most recently filed Form 10-Q for the quarterly period ended June 30, 2023 (19,943,875) to the number of shares (71,198) which would be receivable by the Reporting Persons if they were to convert all of the Issuer's Convertible Senior Notes held by them into common shares. The 20,015,073 shares outstanding used to calculate the Reporting Persons 8.68% ownership assumes no other shareholder converts their senior notes to common. The Reporting Persons beneficially owned those Securities as follows:

Name	Shares of Common Stock	% of Class of Common	Shares of Common Plus Convertible Senior Notes Converted	% of Common Plus Convertible Senior Notes Converted
Gabelli Funds	434,700	2.18%	505,898	2.53%
GAMCO	1,067,861	5.35%	1,067,861	5.33%
Teton Advisors	144,660	0.73%	144,600	0.72%
Foundation	12,000	0.06%	12,000	0.06%
MJG Associates	7,200	0.04%	7,200	0.04%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. 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 17,000 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 15, 2023

GGCP, INC.
MARIO J. GABELLI
GABELLI FOUNDATION, INC.
MJG ASSOCIATES, INC.

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

GABELLI FUNDS, LLC
TETON ADVISORS, LLC

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

GAMCO INVESTORS, INC.

By: /s/ Peter D. Goldstein
Peter D. Goldstein
General Counsel– 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.

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, G.research, LLC, Teton Advisors, LLC, or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, or Gabelli & Company Investment Advisers, Inc. or Associated Capital Group, Inc., the business address of each of which is 191 Mason Street, Greenwich, CT 06830 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:

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 & Co- 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.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Douglas R. Jamieson	Co- Chief Executive Officer of GAMCO Investors, Inc. President and Chief Executive Officer of Associated Capital Group, Inc. President, Chief Operating Officer and Managing Director of GAMCO Asset Management Inc.
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327
Agnes Mullady	Former Senior Vice President of GAMCO Investors, Inc.
Alexis Glick	Former Chief Executive Officer of GENYOUth

Officers:

Mario J. Gabelli	Chairman, Co-Chief Executive Officer and Co-Chief Investment Officer - Value
Douglas R. Jamieson	Co-Chief Executive Officer
Peter D. Goldstein	Senior Vice President, General Counsel & Secretary
Kieran Caterina	Senior Vice President, Chief Accounting Officer and Principal Financial Officer

GAMCO Asset Management Inc.

Directors:

Douglas R. Jamieson
Regina M. Pitaro
Paul Swirbul
Christopher Desmarais

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
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David Goldman	Vice President, Corporate Development and General Counsel
Richard Walz	Chief Compliance Officer
Kieran Caterina	Chief Accounting Officer
John Ball	Senior Vice President, Fund Administration

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

GGCP, 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.
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
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc Gabelli	President

GGCP Holdings LLC

Members:

GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member

Teton Advisors, LLC

Directors:

Marc Gabelli	Chairman of the Board
Vincent J. Amabile	Founder- Amabile Partners
Stephen G. Bondi, CPA	Chief Executive Officer
Aaron J. Feingold, M.D.	President and Founder – Raritan Bay Cardiology Group
Nicholas F. Galluccio	Chairman of Teton Advisors, LLC
Kevin M. Keeley	President & Executive Chairman – Keeley Teton Advisors, LLC
James C. Abbott, CFA, CAIA	Former Chairman and CEO of Carillon Tower Advisors
Herve D. Francois	Multifamily real estate investors
Jason D. Lamb	Special advisor to IronNet, Inc.

Officers:

Stephen G. Bondi	Chief Executive Officer
Patrick B. Huvane, CPA, CFA	Chief Financial Officer
Casey Haars	Controller
Tiffany Hayden	Chief Compliance Officer

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.
Marc Gabelli	President – GGCP, Inc.
Douglas R. Jamieson	President and Chief Executive Officer
Bruce Lisman	Former Chairman - 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
Richard T. Prins	Former Partner Skadden, Arps, Slate, Meagher & Flom LLP
Salvatore F. Sodano	Vice Chairman – Retired Broadridge Financial Solutions
Frederic V. Salerno	See above
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Executive Chairman
Douglas R. Jamieson	President and Chief Executive Officer
Patrick Huvane	Interim Co-Chief Financial Officer
Ian McAdams	Interim Co-Chief Financial Officer
Peter D. Goldstein	Senior Vice President, Chief Legal Officer & Secretary

Gabelli & Company Investment Advisers, Inc.

Directors:

Douglas R. Jamieson

Officers:

Douglas R. Jamieson	Chief Executive Officer and President
John Givissis	Controller
Craig A. Weynand	Chief Compliance Officer

G.research, LLC

Officers:

Cornelius V. McGinity	Office of the Chairman
Vincent Amabile	President
Paul Greenhaw	Chief Compliance Officer
Joseph Fernandez	Controller and Financial and Operations Principal

SCHEDULE II
INFORMATION WITH RESPECT TO
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

	DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
COMMON STOCK-CUTERA INC.			
GABELLI & COMPANY INVESTMENT ADVISERS, INC.	10/13/2023	-3,000	3.4695
GABELLI FOUNDATION, INC.			
	11/13/2023	5,000	1.7230
	10/30/2023	500	3.2800
	10/23/2023	800	3.7800
	10/18/2023	200	4.3000
	10/3/2023	-1,500	5.0540
	9/25/2023	500	6.7500
	9/18/2023	500	9.2800
GABELLI FUNDS, LL C			
GAMCO ACV SICAV			
	11/13/2023	300	1.7000
	11/7/2023	-200	3.7900
	10/6/2023	-300	4.9000
GABELLI GLOBAL MINI MITES FUND			
	11/3/2023	300	3.1400
	10/19/2023	400	3.9405
	10/18/2023	300	4.3000
GABELLI HEALTHCARE & WELLNESS TRUST			
	10/23/2023	-500	3.8540
GABELLI SMALL CAP GROWTH FUND			
	10/19/2023	-3,500	4.2072
	9/28/2023	-6,000	6.1339
	9/26/2023	-4,000	6.6244
	9/22/2023	-1,500	7.2760
GAMCO ASSET MANAGEMENT INC.			
	11/14/2023	-2,500	2.1000
	11/14/2023	-1,500	2.1157
	11/14/2023	-3,445	2.1270
	11/13/2023	-1,600	1.6828
	11/13/2023	3,900	1.7195
	11/13/2023	19,000	1.7237
	11/10/2023	-1,500	1.5400
	11/10/2023	-3,800	1.5924
	11/10/2023	-1,500	1.6607
	11/10/2023	1,300	1.8300
	11/9/2023	-500	2.0800
	11/9/2023	-500	2.3518
	11/9/2023	-1,000	2.4000
	11/9/2023	-2,300	2.6039
	11/9/2023	-1,300	2.8800
	11/8/2023	-1,000	3.1600
	11/8/2023	-1,000	3.2240
	11/7/2023	-2,300	3.0217
	11/7/2023	5,800	3.9750
	11/6/2023	-1,800	3.1333
	11/6/2023	2,300	3.1500
	11/3/2023	-3,000	3.0264
	11/3/2023	5,000	3.0400
	11/3/2023	-1,100	3.0564
	11/3/2023	-1,800	3.0800
	11/2/2023	-300	3.0750
	11/2/2023	-2,100	3.1071
	11/2/2023	1,000	3.1295
	11/2/2023	-800	3.1500

11/2/2023	-6,100	3.1996
11/2/2023	-1,500	3.3034
11/1/2023	-1,950	2.8756
11/1/2023	-600	3.0100
11/1/2023	-3,200	3.1100
10/31/2023	-4,000	3.1505
10/30/2023	-900	3.0200
10/30/2023	-800	3.1068
10/30/2023	400	3.3450
10/30/2023	500	3.3600
10/27/2023	-500	3.2500
10/27/2023	500	3.2507
10/27/2023	-1,900	3.2779
10/26/2023	-1,300	3.4485
10/26/2023	500	3.4700
10/26/2023	700	3.5900
10/26/2023	1,000	3.6400
10/26/2023	-300	3.6500
10/25/2023	1,200	3.7500
10/25/2023	-2,000	3.7956
10/24/2023	1,000	3.8178
10/24/2023	-2,500	3.9005
10/24/2023	1,500	3.9560
10/23/2023	-600	3.6500
10/23/2023	-700	3.6600
10/23/2023	1,100	3.8055
10/23/2023	700	3.8600
10/23/2023	-3,400	3.8621
10/20/2023	-1,300	3.7441
10/20/2023	-2,400	3.9967
10/19/2023	-1,300	4.1745
10/19/2023	1,700	4.2294
10/18/2023	-2,650	4.3026
10/18/2023	-500	4.4400
10/17/2023	-1,100	3.9570
10/17/2023	-500	4.2560
10/17/2023	-2,000	4.3191
10/16/2023	350	3.4800
10/16/2023	200	3.5100
10/16/2023	-2,200	3.5273
10/16/2023	-400	3.7719
10/16/2023	-10,000	3.7904
10/16/2023	-11,000	3.7915
10/16/2023	-750	3.8107
10/13/2023	-3,000	3.3837
10/13/2023	-900	3.4504
10/13/2023	-700	3.4650
10/12/2023	-1,000	3.8900
10/10/2023	-700	4.2600
10/10/2023	500	4.3900
10/10/2023	-1,200	4.4050
10/10/2023	-1,500	4.5024
10/9/2023	-1,000	4.7100
10/6/2023	-400	4.8650
10/5/2023	-2,900	4.6482
10/5/2023	250	4.8580
10/5/2023	-140	5.0300
10/4/2023	-850	4.6518
10/3/2023	-200	4.9600
10/2/2023	-500	5.5700
10/2/2023	-800	5.6125
10/2/2023	-200	5.6371
10/2/2023	300	6.0400
9/29/2023	-900	6.2068
9/29/2023	300	6.2400
9/28/2023	-1,000	6.2050
9/28/2023	-1,100	6.2500
9/27/2023	-600	6.3400
9/26/2023	-500	6.3500
9/21/2023	700	7.9800
9/21/2023	-360	8.1172
9/19/2023	200	8.5350
9/19/2023	500	8.5420
9/19/2023	800	8.5650
9/19/2023	2,500	8.5700
9/18/2023	300	8.9000

	9/18/2023	1,500	9.0267
	9/15/2023	1,000	9.6122
	9/15/2023	800	9.7200
	9/14/2023	1,200	9.6700
	9/14/2023	-800	9.7139
MJG ASSOCIATES, INC.			
	11/13/2023	400	1.7500
	11/3/2023	300	3.0500
TETON ADVISORS, LLC.			
TETON WESTWOOD MIGHTY MITES FUND			
	11/2/2023	-2,000	3.0789
	11/1/2023	-1,000	2.8500
	10/31/2023	-2,000	3.0411
	10/30/2023	-2,000	3.3802
	10/27/2023	-1,000	3.2615
	10/24/2023	-1,000	3.8001
	10/23/2023	-7,000	3.7025
	10/20/2023	-8,000	3.9507
	10/20/2023	-3,000	3.9257
	10/19/2023	-7,000	4.0020
	10/18/2023	-3,000	4.3818
	10/17/2023	-2,000	4.1915
	10/13/2023	-7,500	3.3136
	9/27/2023	-3,000	6.2526
	9/26/2023	-1,500	6.6244
	9/25/2023	-1,000	6.6146
	9/21/2023	-6,000	8.0353
	9/20/2023	-6,000	8.6965
	9/19/2023	-6,000	8.8294
	9/18/2023	-6,000	8.8747

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

(2) PRICE EXCLUDES COMMISSION.