

January 12, 2023

Rohan Seth  
Chief Financial Officer  
CUTERA INC  
3240 Bayshore Blvd.  
Brisbane , California 94005

Re: CUTERA INC  
Form 10-K for

Fiscal Year Ended December 31, 2021

Filed March 1, 2022  
File No. 000-50644

Dear Rohan Seth:

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 Industrial Applications and  
Services