

November 29, 2022

Terry Kohler  
Chief Financial Officer  
Verrica Pharmaceuticals Inc.  
44 West Gay Street, Suite 400  
West Chester, PA 19380

Pharmaceuticals Inc.

Fiscal Year Ended December 31, 2021

Re: Verrica

Form 10-K for the

Filed March 2, 2022

File No. 001-38529

Dear Terry Kohler:

We have completed our review of your filings. 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