

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 5, 2023

Ramsey Alloush General Counsel Journey Medical Corporation 9237 E Via de Ventura Blvd., Suite 105 Scottsdale, AZ 85258

> Re: Journey Medical Corporation Registration Statement on Form S-3 Filed December 30, 2022 File No. 333-269079

Dear Ramsey Alloush:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: David S. Wolpa