



January 24, 2023

VIA EDGAR

Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Journey Medical Corporation  
Registration Statement on Form S-3  
File No. 333-269079**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Journey Medical Corporation (the "**Company**") hereby requests that the Securities and Exchange Commission (the "**Commission**") accelerate the effective date of the above-referenced Registration Statement on Form S-3 (the "**Registration Statement**") so that the Registration Statement will be declared effective as of 4:30 p.m. Eastern time, on January 26, 2023, or at such other time as the Company or its outside counsel, McGuireWoods LLP, may request via a telephone call to the staff of the Commission.

Once the Registration Statement has been declared effective, please orally confirm that event with Rakesh Gopalan of McGuireWoods LLP at (704) 343-2275, or in his absence, David Wolpa of McGuireWoods at (704) 343-2185.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Claude Maraoui

Name: Claude Maraoui

Title: President and Chief Executive Officer

cc: Rakesh Gopalan, McGuireWoods LLP

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