



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2018

Gregory Gorgas  
CEO  
Artelo Biosciences, Inc.  
888 Prospect Street  
Suite 210  
La Jolla, CA 92037

**Re: Artelo Biosciences, Inc.**  
**Registration Statement on Form S-1**  
**Filed September 27, 2018**  
**File No. 333-227571**

Dear Mr. Gorgas:

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 Charlie Guidry, Staff Attorney, at 202-551-3621 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products