

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

DIVISION OF CORPORATION FINANCE

October 2, 2020

Gregory D. Gorgas Chief Executive Officer and President Artelo Biosciences, Inc. 888 Prospect Street, Suite 210 La Jolla, CA 92037

> Re: Artelo Biosciences, Inc. Registration Statement on Form S-1 Filed September 28, 2020 File No. 333-249083

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services