



DIVISION OF
CORPORATION FINANCE

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

May 26, 2022

Gregory Gorgas
Chief Executive Officer and President
Artelo Biosciences, Inc.
505 Lomas Santa Fe, Suite 160
Solana Beach, CA USA

Re: Artelo Biosciences, Inc.
Registration Statement on Form S-1
Filed May 16, 2022
File No. 333-264967

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Greg Gorgas