



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2020

Jesse Shefferman  
President and Chief Executive Officer  
ArTara Therapeutics, Inc.  
1 Little West 12th Street  
New York, NY 10014

**Re: ArTara Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 30, 2020**  
**File No. 333-236173**

Dear Mr. Shefferman:

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 William Mastrianna, Attorney-Adviser, at (202) 551-3778 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Karen Deschaine