



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

DIVISION OF  
CORPORATION FINANCE

July 26, 2019

Peter Lawrence  
President and Chief Operating Officer  
Arqule, Inc.  
One Wall Street  
Burlington, Massachusetts 01803

**Re: ARQULE INC**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 7, 2019**  
**File No. 000-21429**

Dear Mr. Lawrence:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance