



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

DIVISION OF  
CORPORATION FINANCE

March 2, 2020

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

**Re: ArTara Therapeutics, Inc.**  
**Form 8-K**  
**Exhibit Nos. 10.4, 10.5, 10.6 and 10.7**  
**Filed January 10, 2020**  
**File No. 001-36694**

Mr. Shefferman:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance