



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

DIVISION OF  
CORPORATION FINANCE

February 24, 2020

Andrew Sassine  
Chief Financial Officer  
ARCTURUS THERAPEUTICS HOLDINGS INC.  
10628 Science Center Drive, Suite 250  
San Diego, CA 92121

**Re: ARCTURUS THERAPEUTICS HOLDINGS INC.**  
**Form 10-Q**  
**Exhibit Nos. 10.16, 10.20 and 10.25**  
**Filed November 8, 2019**  
**File No. 001-38942**

Dear Mr. Sassine:

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