



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2021

Michael Bristow  
President and Chief Executive Officer  
ARCA biopharma, Inc.  
10170 Church Ranch Way, Suite 100  
Westminster, CO 80021

**Re: ARCA biopharma, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 22, 2021**  
**File No. 333-254585**

Dear Dr. Bristow:

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Brent D. Fassett, Esq.