



DIVISION OF
CORPORATION FINANCE

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

September 7, 2022

Silviu Itescu
Managing Director and Chief Executive Officer
Mesoblast Ltd.
505 Fifth Avenue, Third Floor
New York, NY 10017

Re: Mesoblast Ltd.
Registration Statement on Form F-3
Filed August 31, 2022
File No. 333-267175

Dear Dr. Itescu:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew Reilly, Esq.