



DIVISION OF
CORPORATION FINANCE

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

December 28, 2022

Silviu Itescu
Chief Executive Officer
MESOBLAST LTD
Level 38, 55 Collins Street
Melbourne, VIC 3000, Australia

Re: MESOBLAST LTD
Registration Statement on Form F-3
Filed December 20, 2022
File No. 333-268890

Dear Silviu 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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences