



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

DIVISION OF
CORPORATION FINANCE

July 9, 2020

Denise Scots-Knight, Ph.D.
Chief Executive Officer
Mereo Biopharma Group PLC
Fourth Floor
One Cavendish Place
London W1G 0QF UK

Re: Mereo Biopharma Group PLC
Registration Statement on Form F-3
Filed July 6, 2020
File No. 333-239708

Dear Dr. Scots-Knight:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences