



DIVISION OF
CORPORATION FINANCE

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

August 24, 2022

Christine Fox
Chief Financial Officer
Mereo Biopharma Group plc
One Cavendish Place 4th Floor
London, W1G 0QF
United Kingdom

Re: Mereo Biopharma Group plc
Form 20-F for the Fiscal Year Ended December 31, 2021
Filed March 31, 2022
File No. 001-38452

Dear Ms. Fox:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences