



DIVISION OF  
CORPORATION FINANCE

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

April 2, 2019

Melvin Pereira  
Chief Executive Officer  
MESO NUMISMATICS, INC.  
3265 Johnson Avenue  
Suite 213  
Riverdale, NY 10463

**Re: MESO NUMISMATICS, INC.**  
**Form 10-12G**  
**Filed December 12, 2018**  
**File No. 000-56010**

Dear Mr. Pereira:

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 Consumer Products