



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2017

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

**Re: Mesoblast Limited  
Registration Statement on Form F-3  
Filed July 10, 2017  
File No. 333-219210**

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 Jeffrey Gabor at (202) 551-2544 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Marc Paul