

December 28, 2022

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

Statement on Form F-3
2022

Re: MESOBLAST LTD
Registration

Filed December 20,

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