

April 19, 2024

Peter Howard  
General Counsel  
Mesoblast Ltd  
505 Fifth Avenue, Third Floor  
New York, NY 10017

Statement on Form F-3

2024

Re: Mesoblast Ltd  
Registration

Filed April 16,

File No. 333-278727

Dear Peter Howard:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Andrew Reilly