

December 18, 2024

Silviu Itescu  
Chief Executive Officer  
Mesoblast Limited  
Level 38, 55 Collins Street  
Melbourne, VIC 3000, Australia

Re: Mesoblast Limited  
Registration Statement on Form F-3  
Filed December 13, 2024  
File No. 333-283799

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Andrew Reilly