

February 7, 2025

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

Re: Mesoblast Limited
Registration Statement on Form F-3
Filed February 5, 2025
Amendment No. 1 to Registration Statement on Form F-3
Filed February 6, 2025
File No. 333-284705

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