

August 24, 2022

Christine Fox
Chief Financial Officer
Mereo Biopharma Group plc
One Cavendish Place 4th Floor
London, W1G 0QF
United Kingdom

Group plc

Fiscal Year Ended December 31, 2021

2022

Re: Mereo Biopharma

Form 20-F for the

Filed March 31,

File No. 001-38452

Dear Ms. Fox:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences