



February 21, 2019

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E., Mail Stop 4720  
Washington, D.C. 20549

Attention: Christine Westbrook  
Erin Jaskot

**Re: Mereo BioPharma Group plc  
Request to Withdraw Registration Statement on Form F-1  
File No. 333-223883**

Ladies and Gentlemen:

Mereo BioPharma Group plc (the “**Company**”) respectfully requests, pursuant to Rule 477(a) under the Securities Act of 1933, as amended (the “**Act**”), that the Securities and Exchange Commission (the “**Commission**”) consent to the immediate withdrawal of the Company’s Registration Statement on Form F-1 (File No. 333-223883), together with all exhibits and amendments thereto (collectively, the “**Registration Statement**”). The Registration Statement was initially filed with the Commission on March 23, 2018. The Company is requesting withdrawal of the Registration Statement because, in lieu of proceeding with the Registration Statement, the Company intends to become a reporting company under the Securities Exchange Act of 1934, as amended, pursuant to the Company’s pending registration statement on Form F-4. No securities were sold or will be sold under the Registration Statement.

The Company also requests that, in accordance with Rule 457(p) of the Act, all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

If you have any questions regarding this request for withdrawal, please do not hesitate to contact Leo Borchardt of Davis Polk & Wardwell London LLP at +44-20-7418-1334.

Very truly yours,

/s/ Denise Scots-Knight

Denise Scots-Knight  
Chief Executive Officer  
Mereo BioPharma Group plc

cc: Leo Borchardt  
Davis Polk & Wardwell London LLP

Mereo BioPharma Group plc  
4<sup>th</sup> Floor, 1 Cavendish Place  
London, W1G 0QF  
T: +44 (0) 3330237300  
[www.mereobiopharma.com](http://www.mereobiopharma.com)

Mereo Biopharma Group plc is a company registered in England and Wales under number 9481161 whose registered office is at 4<sup>th</sup> Floor, 1 Cavendish Place, W1G 0QF.