

March 6, 2020

**VIA EDGAR**Joe McCann  
Courtney Lindsay  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549**Re: Mereo BioPharma Group plc  
Registration Statement on Form F-1  
Filed February 18, 2020  
File No. 333-236497**

Dear Messrs. McCann and Lindsay:

This letter is being furnished on behalf of Mereo BioPharma Group plc (the “**Company**”) in response to a comment received from the staff of the Division of Corporation Finance (the “**Staff**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) by letter, dated March 2, 2020 to Richard Jones, Chief Financial Officer of the Company. The text of the Staff’s comment has been included in this letter below in bold and italics for your convenience. We have also set forth the Company’s response to the Staff’s comment. In addition, on behalf of the Company, we are hereby filing Amendment No. 1 to the Registration Statement on Form F-1 (the “**Registration Statement**”) with the Commission.

***Incorporation of Certain Documents by Reference, page 75***

- 1. We note that you incorporate information by reference into your registration statement. However, to be eligible to incorporate by reference, you must have filed your annual report required under Section 13(a) or Section 15(d) of the Exchange Act for your most recently completed fiscal year. See General Instruction VI.C to Form F-1. Please amend your registration statement to include all disclosure required by Form F-1, or, in the alternative, file your Form 20-F for the fiscal year ended December 31, 2019. 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.***

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Response:

The Company acknowledges the Staff's comment and has amended the Registration Statement to include and not incorporate by reference the disclosure required by Form F-1.

If you have any questions regarding the foregoing, feel free to contact David Bakst at (212) 506-2551. Thank you for your assistance.

Sincerely,

/s/ David S. Bakst

David S. Bakst  
**Mayer Brown LLP**

cc: Richard Jones  
Charles Sermon  
Denise Scotts-Knight  
**Mereo BioPharma Group plc**