

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

September 8, 2022

Pedro Arnt Chief Financial Officer MercadoLibre, Inc. WTC Free Zone Dr. Luis Bonavita 1294, Of. 1733, Tower II Montevideo, Uruguay 11300

> Re: MercadoLibre, Inc. Form 10-K for Fiscal Year Ended December 31, 2021 Filed February 23, 2022 File No. 001-33647

Dear Mr. Arnt:

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 Trade & Services