



DIVISION OF  
CORPORATION FINANCE

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

May 30, 2025

Martín de los Santos  
Executive Vice President and 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, 2024**  
**File No. 001-33647**

Dear Martín de los Santos:

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