

October 22, 2021

William Lis
Chief Executive Officer
Jasper Therapeutics, Inc.
2200 Bridge Pkwy Suite #102
Redwood City, CA 94065

Therapeutics, Inc.
Statement on Form S-1
2021

Re: Jasper
Registration
Filed October 18,
File No. 333-260306

Dear Mr. Lis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:
Esq.

Jeffrey T. Hartlin,