**Jasper Therapeutics, Inc.** 2200 Bridge Pkwy, Suite # 102 Redwood City, CA 94065

May 3, 2023

## **VIA EDGAR**

United States Securities and Exchange Commission Division of Corporation Finance Office of Life Sciences 100 F Street, N.E. Washington, D.C. 20549-0406 Attention: Jason Drory

Re: Jasper Therapeutics, Inc. Registration Statement on Form S-3 Filed April 28, 2023 File No. 333-271500

## Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Jasper Therapeutics, Inc. (the "*Company*") hereby respectfully requests that the effectiveness of the Registration Statement on Form S-3 (File No. 333-271500) of the Company, filed with the Securities and Exchange Commission on April 28, 2023 (the "*Registration Statement*"), be accelerated so that the Registration Statement shall become effective at 4:30 p.m., Eastern Time, on May 5, 2023 or as soon as possible thereafter.

The Company hereby confirms that it is aware of its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed offering of the securities specified in the Registration Statement.

It would be appreciated if, promptly after the Registration Statement has become effective, you would so inform our outside counsel, Samantha H. Eldredge of Paul Hastings LLP, by telephone at (650) 320-1838 or by email at samanthaeldredge@paulhastings.com. The Company hereby authorizes Ms. Eldredge to orally modify or withdraw this request for acceleration.

Sincerely,

JASPER THERAPEUTICS, INC.

By: /s/ Jeet Mahal

Jeet Mahal

Chief Operating Officer and Chief Financial Officer

cc: Samantha H. Eldredge, Esq. (Paul Hastings LLP)