

October 13, 2022

Mr. Ronald Martell
President and Chief Executive Officer
Jasper Therapeutics, Inc.
2200 Bridge Pkwy Suite #102
Redwood City, CA 94065

Therapeutics, Inc.

Statement on Form S-3
2022

Re: Jasper

Registration

Filed October 7,

File No. 333-267777

Dear Mr. Ronald Martell:

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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jeffrey T. Hartlin