



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2021

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

**Re: Jasper Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 18, 2021**  
**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: Jeffrey T. Hartlin, Esq.