

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.