



DIVISION OF
CORPORATION FINANCE

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

May 2, 2023

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

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

Dear 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.

Please contact Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Samantha Eldredge