



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

DIVISION OF  
CORPORATION FINANCE

February 28, 2023

Verender Badial  
Chief Financial Officer  
JATT Acquisition Corp  
c/o Maples Corporate Services Limited  
PO Box 309, Ugland House  
Grand Cayman, KY1-1104, Cayman Islands

**Re: JATT Acquisition Corp  
Amendment No. 8 to Form S-4  
Exhibit Nos. 10.14, 10.17 and 10.22  
Filed February 23, 2023  
File No. 333-267005**

Dear Verender Badial:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance