

May 2, 2023

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  
2023

Re: Jasper  
Registration  
Filed April 28,  
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.

Drory at 202-551-8342 with any questions.

Please contact Jason

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Samantha Eldredge