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Via Edgar

February 2, 2023

Division of Corporation Finance
Office of Life Sciences
U.S. Securities & Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Attention: Ms. Jane Park and Ms. Celeste Murphy

Re: JATT Acquisition Corp
Amendment No. 4 to Registration Statement on Form S-4 Filed on January 9, 2023
File No. 333-267005

Dear Ms. Park and Ms. Murphy:

On behalf of our client, JATT Acquisition Corp (the “**Company**”), we hereby provide a response to the comments issued in a letter dated January 20, 2023 (the “**Staff’s Letter**”) regarding the Company’s Amendment No. 4 to the Registration Statement on Form S-4 that was submitted on January 9, 2023 (the “**Amendment No. 4**”).

Concurrently with the submission of this response letter, we are filing, through EDGAR, Amendment No. 5 to the Registration Statement (“**Amendment No. 5**”).

In order to facilitate the review by the staff of the Securities and Exchange Commission (the “**Staff**”) of Amendment No. 5, we have responded, on behalf of the Company, to the comment set forth in the Staff’s Letter on a point-by-point basis. The numbered paragraph set forth below respond to the Staff’s comments and corresponds to the numbered paragraph in the Staff’s Letter.

Amendment No. 4 to Form S-4 filed January 9, 2023

Our Vision and Our Strategy, page 207

1. We note your revised disclosure in response to prior comment 2. Please revise to include a discussion of the scope, size and design of the head-to-head study in this section, including a discussion of the statistical significance and p-values with respect to the potency of torudokimab compared to etokimab and itepekimab, as applicable.

Response: We acknowledge the Staff’s comment and have revised the disclosures on page 208.

Please call me at (212) 407-4866 if you would like additional information with respect to any of the foregoing.

Thank you.

Sincerely,

/s/ Giovanni Caruso

Giovanni Caruso
Partner