

November 4, 2022

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
Amendment No. 2 to
Filed on October
File No. 333-267005

Corp
Registration Statement on Form S-4
25, 2022

Dear Verender Badial:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 4, 2022 letter.

Amendment No. 2 to Registration Statement on Form S-4 filed October 25, 2022

Material U.S. Federal Income Tax Consequences, page 162

1. We note you have included a "short-form" tax opinion as Exhibit 8.1 to the Registration Statement. As stated in Section III.B.2 of Staff Legal Bulletin No. 19 (CF), if a registrant elects to use a short-form opinion, the Exhibit 8 short-form opinion and the tax disclosure in the prospectus both must state clearly that the disclosure in the tax consequences section of the prospectus is the opinion of the named counsel or accountant, and that disclosure must clearly identify and articulate the opinion being rendered. Please revise the Material U.S. Federal Income Tax Consequences section of the Prospectus to clearly state that the disclosure in the tax consequences section is the opinion of named counsel.

Verender Badial
FirstName LastNameVerender Badial
JATT Acquisition Corp
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November NameJATT
2022 Acquisition Corp

November
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FirstName LastName

Additionally, please ensure that the Prospectus disclosure clearly identifies and articulates the opinion being rendered with respect to each material tax consequence being opined upon. For example, we note that the discussion of whether the Business

Combination
qualifies as a "reorganization" within the meaning of Section 368 of
the Code states that it
is "intended to qualify" as such without expressing an opinion.
Likewise, the discussion of
the redemption of JATT Class A Ordinary Shares for cash states that
the tax treatment
"will depend on whether the redemption qualifies as a sale or exchange
of the JATT
Class A Ordinary Shares under Section 302 of the Code or is treated as
a corporate
distribution under Section 301 of the Code" without expressing an
opinion on the
applicable tax treatment. If the opinion provided is subject to
uncertainty, please (1)
provide an opinion that reflects the degree of uncertainty (e.g., a
"should" or "more likely
than not" opinion) and explain the facts or circumstances giving rise
thereto, and (2) add
risk factor and/or other appropriate disclosure setting forth the
risks of
uncertain tax treatment to investors. Finally, we note that the final
paragraph on page 174
of the Prospectus states that the U.S. federal income tax discussion
set forth above "is
included for general information only." Please revise or remove this
statement as investors
are entitled to rely on the opinion expressed in the tax opinion and
it may not be provided
for informational purposes only.

License Agreements
Lonza Agreement, page 220

2. We re-issue previous comment 9 from our September 2, 2022 letter.
Please revise your
description of the Lonza License Agreement to include a complete
description of each
parties' material rights and obligations, including:
a description of the "number of factors" that will determine the
consideration to be
paid to Lonza other than whether the Company enters into further
agreements with
Lonza;
the amount of any upfront or execution payments received or paid;
the aggregate amounts paid or received to date under the
agreement, if any;
the aggregate amounts of any future potential milestone payments
to be paid or
received; and
the royalties and royalty term.

You may contact Christie Wong at 202-551-3684 or Lynn Dicker at
202-551-3616 if you
have questions regarding comments on the financial statements and related
matters. Please
contact Conlon Danberg at 202-551-4466 or Celeste Murphy at 202-551-3257 with
any other
questions.

Sincerely,

Division of

Corporation Finance
Verender Badial
JATT Acquisition Corp
November 4, 2022
FirstName
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Comapany NameJATT Acquisition Corp

Office of Life Sciences

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cc: Giovanni Caruso, Esq.
FirstName LastName