

JATT Acquisition Corp
c/o Maples Corporate Services Limited,
PO Box 309, Uglan House,
Grand Cayman, KY1-1104, Cayman Islands

July 8, 2021

VIA EDGAR

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

Attention: Ms. Sonia Bednarowski and Mr. John Dana Brown

RE: JATT Acquisition Corp (the “Company”)
Registration Statement on Form S-1
(File No. 333-257120) (the “Registration Statement”)

Dear Ms. Bednarowski and Mr. Brown:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. on July 13, 2021, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- Should the Securities and Exchange Commission (the “Commission”) or the Staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- The action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- The Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

[Signature page follows]

Very truly yours,

JATT ACQUISITION CORP

By: /s/ Someit Sidhu

Name: Someit Sidhu, MD

Title: Chairman and Chief Executive Officer
