

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

February 17, 2023

VIA EDGAR & TELECOPY

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
Washington, D.C. 20549
Attention: Ms. Jane Park and Ms. Celeste Murphy

**RE: JATT Acquisition Corp (the “Company”)
Registration Statement on Form S-4, as amended (File No. 333-267005) (the “Registration Statement”)
Withdrawal Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Reference is made to the Company’s letter, filed as correspondence via EDGAR on February 10, 2023, in which the Company requested acceleration of effectiveness of the Registration Statement. The Company hereby formally withdraws its request for acceleration of the effective date pursuant to the prior letter.

Very truly yours,

JATT ACQUISITION CORP

By: /s/ Someit Sidhu, MD
Name: Someit Sidhu, MD
Title: Chairman and Chief Executive Officer

cc: Giovanni Caruso, Loeb & Loeb LLP
