



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 26, 2025

Rajiv Shukla
Chief Executive Officer
Longevity Health Holdings, Inc.
2403 Sidney Street, Suite 300
Pittsburg, Pennsylvania 15203

Re: Longevity Health Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2024
Form 10-Q for the Fiscal Quarter Ended March 31, 2025
Response Dated June 17, 2025
File No. 001-40228

Dear Rajiv Shukla:

We have reviewed your response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-Q for the Fiscal Quarter Ended March 31, 2025

Notes to Condensed Consolidated Financial Statements

Note 4 - Elevai Acquisition, page 13

1. We have reviewed your response to comment 4 and have the following additional comments. Please:
 - Describe for us the facts and circumstances of whether you continued to utilize the referenced third party for production of the acquired products and whether there was a related acquired contract;
 - Describe for us when and how production of the acquired products commenced;
 - Tell us how you considered the applicability of ASC 805-10-55-5E (b) to your facts and circumstances and the referenced third party; and
 - Provide us the calculation of your 89% determination and also tell us how you

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considered ASC 805-10-55-5C (a) which sets forth that a tangible asset and an intangible asset should not be considered similar assets.

Please contact Christie Wong at 202-551-3684 or Michael Fay at 202-551-3812 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services