



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

DIVISION OF  
CORPORATION FINANCE

February 26, 2021

Matthew Chen  
Chairman and Chief Financial Officer  
Longevity Acquisition Corp  
Yongda International Tower No. 2277  
Longyang Road, Pudong District, Shanghai  
People's Republic of China

**Re: Longevity Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 27, 2020**  
**File No. 001-38637**

Dear Mr. Chen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Arila Zhou, Esq.