



DIVISION OF  
CORPORATION FINANCE

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

October 29, 2024

Global Eagle China Life Technology Co., Limited  
RM 517  
New City CTR2 Lei Yue  
Hong Kong 999077

**Re: Global Eagle China Life Technology Co., Limited**  
**Draft Registration Statement on Form F-1**  
**October 28, 2024**  
**File No. 377-07523**

Dear Zhenda Li:

Our preliminary review of the filing that you disseminated publicly indicates that it fails to comply with the requirements of the Securities Act of 1933, the related rules and regulations, and the requirements of the form. Because of these serious deficiencies, you should not assume that your filing may be relied upon for the purposes of Section 5(c) or for compliance with any other rule or regulation.

We will not perform a detailed examination of the filing and we will not issue comments on the filing at this time. We suggest that you consider filing a substantive amendment to correct the deficiencies. If you were to request acceleration of the effective date of the filing in its present form, we would likely recommend that the Commission deny your request.

Please contact Suzanne Hayes at 202-551-3675 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences