

*Via Facsimile and U.S. Mail*

June 24, 2010

Mr. John M. Matovina  
Vice Chairman, Chief Financial Officer and Treasurer  
American Equity Investment Life Holding Company  
5000 Westown Parkway, Suite 440  
West Des Moines, Iowa 50266

**Re: American Equity Investment Life Holding Company  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Definitive Proxy Statement on Schedule 14A filed April 30, 2009  
File No. 001-31911**

Dear Mr. Matovina:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director