



DIVISION OF
CORPORATION FINANCE

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

April 21, 2011

Via Facsimile

Mr. Eberhard Schoneburg
Chief Executive Officer
Artificial Life, Inc.
26/F., 88 Hing Fat Street
Causeway Bay, Hong Kong

**Re: Artificial Life, Inc.
Form 8-K filed April 6, 2011
File No. 000-25075**

Dear Mr. Schoneburg:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Jaime G. John

Jaime G. John
Staff Accountant