

[Ameritas Life Insurance Corp. Logo]

5900 "O" Street  
Lincoln, NE 68510  
402-467-1122

March 26, 2010

Via EDGAR

Michelle Roberts, Senior Counsel  
Office of Insurance Products  
Division of Investment Management  
Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

Re: Ameritas Life Insurance Corp. ("Ameritas" or "Depositor") and  
Ameritas Life Insurance Corp. Separate Account LLVA (1940 Act No.  
811-07661) ("Registrant" or "Separate Account")  
Ameritas No-Load Variable Annuity (1933 Act No. 333-05529)  
Post-Effective Amendment No. 13 on Form N-4 Pursuant to Rule 485(a)  
Response to Commission Staff Comment

Dear Ms. Roberts:

This letter is in response to Commission staff review comments, received by telephone on March 25th, regarding the above-referenced amendment filed February 26, 2010. Your comments also applied to Rule 485(a) filings for Registration Numbers 333-142483 and 333-142492, submitted that same date.

You commented that we should delete a reference to the term "mixed and shared funding," but disclose potential conflicts of sharing funds with other variable products and how we manage and resolve material conflicts in the best interests of our clients. You provided a reference to public information that included a discussion of conflicts of interest that may arise between contract owners of variable products whose values are allocated to the same fund.

Response: We will delete the phrase on mixed and shared funding from each prospectus. We adapted the text you referenced using terms from our product prospectuses. Review of our prospectuses for this issue identified a paragraph for "Omnibus Orders" that further defines some of the risks related to sharing funds. Therefore, we plan to insert the new paragraph on "Resolving Material Conflicts - Underlying Investment Interests" in the Separate Account section of each prospectus and also add the "Omnibus Orders" paragraph as further explanation of the risks to those prospectuses that do not already have this text. We will include a cross-reference between the two new paragraphs. The new paragraphs are as follows:

o Resolving Material Conflicts - Underlying Investment Interests

In addition to serving as underlying portfolios to the Subaccounts, the portfolios are available to registered separate accounts of other insurance companies offering variable annuity and variable life insurance contracts. We do not currently foresee any disadvantages to you resulting from the fund companies selling portfolio shares to fund other products. However, there is a possibility that a material conflict of interest may arise between Policy Owners and the owners of variable contracts issued by other companies whose values are allocated to one of the portfolios. Shares of

some of the portfolios may also be sold to certain qualified pension and retirement plans qualifying under section 401 of the Internal Revenue Code. As a result, there is a possibility that a material conflict may arise between the interests of Owners or owners of other contracts (including contracts issued by other companies), and such retirement plans or participants in such retirement plans. In the event of a material conflict, we will take any necessary steps to resolve the matter, including removing that portfolio as an underlying investment option of the Separate Account. The Board of Directors of each fund company will monitor events in order to identify any material conflicts that may arise and determine what action, if any, should be taken in response to those events or conflicts. See the accompanying prospectuses of the portfolios for more information. (Also see the TRANSFERS section, Omnibus Orders.)

#### Omnibus Orders

Purchase and redemption orders received by the portfolios generally are "omnibus" orders from intermediaries such as retirement plans and separate accounts funding variable insurance products. The omnibus orders reflect the aggregation and netting of multiple orders from individual retirement plan participants and individual owners of variable insurance products. The omnibus nature of these orders may limit the ability of the portfolios to apply their respective disruptive trading policies and procedures. We cannot guarantee that the portfolios will not be harmed by transfer activity relating to the retirement plans or other insurance companies that may invest in the portfolios. These other insurance companies are responsible for their own policies and procedures regarding frequent transfer activity. If their policies and procedures fail to successfully discourage harmful transfer activity, it will affect other owners of portfolio shares, as well as the owners of all variable life insurance or variable annuity contracts, including ours, whose variable investment options correspond to the affected portfolios. In addition, if a portfolio believes that an omnibus order that we submit may reflect one or more transfer requests from Owners engaged in disruptive trading, the portfolio may reject the entire omnibus order and thereby delay or prevent us from implementing your request.

We acknowledge: that the separate account is responsible for the adequacy and accuracy of the disclosure in the filings; staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and the separate account may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions or comments concerning this filing, please telephone me at 402-467-7894, or our lead securities attorney, Ann Diers, at 402-467-7847. Thank you for your assistance.

Sincerely,

/s/ Sally R. Bredensteiner

Sally R. Bredensteiner  
Assistant Counsel