



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2011

Via E-mail

Mr. Deukgyun Oh  
President, Chief Executive Officer and Chief Financial Officer  
American Life Holding Company, Inc.  
16 Okin Dong Cheongro Gu  
Seoul, South Korea

**Re: American Life Holding Company, Inc.  
Form 10-Q for the Quarter Ended June 30, 2011  
Filed on August 15, 2011  
File No. 000-50196**

Dear Mr. Oh:

We have completed our review of your filings. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filings and the company 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief