

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 21, 2009

Liu Jiade  
Chief Financial Officer  
China Life Insurance Company Limited  
16 Chaowai Avenue  
Chaoyang District  
Beijing 100020, China

**Re: China Life Insurance Company Limited  
Form 20-F for the Year Ended December 31, 2008  
Filed on April 28, 2009  
File No. 001-31914**

Dear Mr. Jiade:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief