



DIVISION OF
CORPORATION FINANCE

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

March 30, 2018

Eduardo Espinosa
Position Holder Trustee and Manager of the IRA Partnership
Life Partners Position Holder Trust
Life Partners IRA Holder Partnership, LLC
1717 Main Street, Suite 4200
Dallas, Texas 75201

Re: Life Partners Position Holder Trust
Registration Statement on Form 10-12G
Filed May 2, 2017
File No. 000-55783
Life Partners IRA Holder Partnership, LLC
Registration Statement on Form 10-12G
Filed May 2, 2017
File No. 000-55784

Dear Mr. Espinosa:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Robert B. Murphy, Esq.