

Mail Stop 4561

May 21, 2008

Brian D. Pardo  
President and Chief Executive Officer  
Life Partners Holdings, Inc.  
204 Woodhew  
Waco, TX 76712

**Re: Life Partners Holdings, Inc.  
Form 10-K for Fiscal Year Ended February 28, 2007  
File No. 000-07900**

Dear Mr. Pardo:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Paul Cline  
Senior Accountant