



DIVISION OF
CORPORATION FINANCE

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

May 13, 2010

By U.S. Mail and Facsimile to (254) 399-2063

David M. Martin
Chief Financial Officer
Life Partners Holdings, Inc.
204 Woodhew Drive
Waco, Texas 76712

**Re: Life Partners Holdings, Inc.
Form 10-K for the Fiscal Year Ended February 28, 2009
File No. 0-07900**

Dear Mr. Martin:

We have completed our review of your Form 10-K for the fiscal year ended February 28, 2009, and we have no further comments.

Sincerely,

Christian Windsor
Special Counsel