

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 25, 2010

Ms. Lynda L. Pitts  
Chairman and Chief Executive Officer  
Regan Holding Corp.  
2090 Marina Avenue  
Petaluma, California 94954

**Re:   Regan Holding Corp.**  
**Forms 10-K and 10-K/A for the Fiscal Year Ended December 31, 2008**  
**File No. 000-19704**

Dear Ms. Pitts:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief