



DIVISION OF
CORPORATION FINANCE

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

February 15, 2011

Adam C. Vandervoort
Vice President, General Counsel and Secretary
American Independence Corp.
485 Madison Avenue
New York, NY 10022

**Re: American Independence Corp.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 25, 2010
Definitive Proxy filed April 30, 2010
Form 10-K/A filed January 7, 2011
Form 10-K/A filed February 1, 2011
File No. 001-05270**

Dear Mr. Vandervoort:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director