

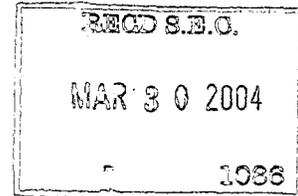
Mar-30-04 16:26 From-
Manager
Securities Operations

T-163 P.003/004 F-565
20 Broad Street
New York, NY 10005

tel: 212.656.5026
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1-32109



March 30, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Principal Life Insurance Company issued through Principal Life Income Fundings Trust 1, 3.20% Secured Medium-Term Notes due 2009 of Principal Life Income Fundings Trust I and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 30, 2004. Tentative listing date – March 31, 2004.

Sincerely,

A handwritten signature in black ink, appearing to read 'Karl ...'.

PROCESSED

APR 06 2004

THOMSON
FINANCIAL