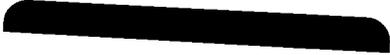


Paras Madho
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March 23, 2009

CERTNYS
001-34264

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

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 Funding Trust 36, 5.30% Secured Medium-Term Notes due 2013 of Principal Life Income Fundings Trust 36 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 23, 2009. Tentative listing date – March 27, 2009.

Sincerely,