

September 28, 2009

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: American Equity Investment Life Holding Company  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Quarter Ended March 31, 2009  
Form 10-Q for the Quarter Ended June 30, 2009  
Definitive Proxy Statement on Schedule 14A Filed April 30, 2009  
File No. 001-31911

Dear Mr. Rosenberg:

We received your comment letter dated September 17, 2009 requesting a response within 10 business days. We have analyzed the comments and have determined that we will need some additional time beyond 10 business days to appropriately respond to all of your comments. We will submit our response on or prior to October 9, 2009 which would be within 16 business days.

Sincerely,

/s/ John M. Matovina

John M. Matovina  
Treasurer & CFO

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